

Nevada County Consolidated Fire District

640 Coyote Street
Nevada City, CA 95959
(530) 265-4431
FAX 265-4438



www.nccfire.com
nccfire@nccfire.com

BOARD OF DIRECTORS

Keith Grueneberg, President
Barry Dorland, Vice President
Tom Carrington
Spencer Garrett
David Hanson
Patricia Nelson
Marianne Slade-Troutman

STAFF

Jim Turner, Fire Chief
Jerry Funk, Deputy Fire Chief
Terry McMahan, Fire Marshal
Patrick Mason, Deputy Fire Marshal
Jeff Van Groningen, Finance Manager
Kaitlin Purvis, Finance Assistant
Nicole Long, Operations Support

BOARD OF DIRECTORS

AGENDA - REGULAR VIRTUAL MEETING

THURSDAY, JUNE 17, 2021 – 7:00 PM

The Public may observe and participate in the Virtual Zoom Meeting by using this link:

<https://us02web.zoom.us/j/7829237035>

Meeting ID: 782 923 7035
Or by dialing (669)900-6833
Conference Code 06172021

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Governor Newsom has declared a State of Emergency to exist in California as a result of the threat of the Coronavirus (COVID-19). The Governor issued Executive Order N-29-20 Declaring the Existence of a Local Emergency related to the COVID-19 pandemic, public participation in public meetings shall be electronic only, and without a physical location for public participation, until further notice in compliance with California state guidelines on social distancing.

The Public's and Employees health and well-being are the top priority for the Board of Directors of the Nevada County Consolidated Fire District, and you are urged to take all the appropriate health safety precautions.

Nicole Long, Board Secretary
(530)265-4431
nicolelong@nccfire.com

The Board of Directors welcomes you to its meetings and your participation is encouraged and appreciated. All meetings are recorded. Any Member of the Audience desiring to address the Board on a matter appearing on the Agenda, before or during consideration of the item, may do so after receiving recognition from the presiding officer. In order that all interested parties have an opportunity to speak, please limit your comments to the specific item under discussion. For further rules on public comment and other matters, please see the last page of this agenda.

NOTICE

If requested, this agenda can be made available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 and the Federal Rules and Regulations adopted in implementation thereof. Persons seeking an alternative format should contact the Clerk of the Board for further information.

All items posted on the agenda, including under correspondence, may be acted upon by the Board. However, matters under committee reports and department manager's reports may be briefly addressed by the Board or Staff but no action or discussion shall be undertaken on any item not appearing on the posted agenda. (GC 54954.2)

The Board of Directors may hold a Closed Session as the agenda schedule permits.

STANDING ORDERS:



- 7:00 p.m. Call to Order
- Roll Call
- Pledge of Allegiance to the Flag
- Corrections and/or deletions to the agenda

***PUBLIC COMMENT FOR ITEMS NOT ON THE AGENDA**

Per CA Government Code 54954.3

This is the time for any member of the public to address the Board on any item not on this Agenda that is within the subject matter jurisdiction of the NCCFD Board. Please wait for recognition from the presiding officer. The Board generally cannot act on or discuss an item not on the agenda. However, the Board may "briefly respond" to comments or questions from the members of the public. Please see the rules for public comment at the end of this agenda.

CONSENT CALENDAR

These items are considered to be routine and may be enacted by one motion by the Board of Directors. There will be no separate discussion of these items. If discussion is desired, any board or staff member or interested party may request that an item be removed from the Consent Calendar to be considered separately.

1. Acceptance of Minutes – May 20, 2021 and Finance Committee June 8, 2021
2. Fund Balances, Check History Report and Credit Card History Report

COMMITTEE REPORTS

STANDING COMMITTEES

FINANCE/BUDGET: **Dorland, Slade-Troutman**
PERSONNEL: **Carrington, Hanson, Nelson**

AD HOC COMMITTEES

BOARD POLICY AND PROCEDURES: **Grueneberg**
SUCCESSION PLANNING: **Carrington, Hanson, Nelson**

LOCAL AGENCY ASSIGNMENTS

NEVADA COUNTY FIRE AGENCY (JPA): **Garrett, Turner**

OLD BUSINESS

3. Discussion and possible action, Resolution 21-08, Cell Phone Tower Contract Agreement and Lease located at 14400 Golden Star Road, Grass Valley, CA 95949 (Station 88). **Director Hanson**

NEW BUSINESS

4. Discussion and possible action, Resolution 21-11, Transfer \$75,000.00 from Fund 722 to Capital Reserve Fund 758 for Equipment and Vehicles. **Finance Manager Van Groningen**
5. Discussion and possible action, Resolution 21-12, Transfer \$50,000.00 from Fund 722 to Capital Reserve Fund 758 for the Annual Reserve Contribution. **Finance Manager Van Groningen**
6. Discussion and possible action, Resolution 21-13, Transfer \$76,596.00 from Fund 722 to Contingency Fund 723 for obtaining the two-month desired operating costs in the contingency fund. **Finance Manager Van Groningen**
7. Discussion and possible action, Resolution 21-14, Authorized Personnel Resolution for Fiscal Year 2021/2022. **Fire Chief Turner**

8. Discussion and possible action, Resolution R21-15, Authorizing the Special Tax for Fire Suppression, Protection & Emergency Medical Response Services within the Boundaries of Nevada County Consolidated Fire District & Requesting the County of Nevada to Levy & Collect District-Wide Special Tax for Fire Suppression, Protection & Emergency Medical Response Services for FY 2021/2022 Tax Rolls. *This item will include discussion and possible action concerning the Potential Need for an Increase in the Special Tax Rate.* Finance Manager Van Groningen
9. Discussion and possible action, Resolution R21-16, Authorizing the Fire Suppression Benefit Assessment, District 2004-1, Located within the Boundaries of the Nevada County Consolidated Fire District, to be placed on the Nevada County Secured Tax Rolls, Requesting the County of Nevada to Levy and Collect the District-Wide Fire Suppression Benefit Assessment. *This item will include discussion and possible action concerning the Potential Need for an Increase in the Assessment Rate.* Finance Manager Van Groningen
10. Discussion and possible action, Resolution R21-17, Establishing the Appropriations Limit for Fiscal Year 2021/2022. Finance Manager Van Groningen
11. Discussion and possible action, Resolution R21-18, Adopting the Preliminary Budget for the Fiscal Year 2021/2022. Finance Manager Van Groningen
12. Discussion and possible action, Senate Bill 1205 Fire Protection Services Annual Report. Fire Marshal McMahan
13. Correspondence.
 - A. Lost Lake Road Neighborhood, dated May 29, 2021

CLOSED SESSION

Public Comment on Closed Session Items:

Per CA Government Code 54954.3

While members of the public are not allowed in Closed Sessions, they do have a right to comment on the Closed Session item before the Board goes into Closed Session. And, if the Board will be taking action on the item out of Closed Session, then the public also has a right to comment during consideration of the action to be taken. Any member of the public who wishes to comment may do so after receiving recognition from the Chairman.

14. **CONFERENCE WITH LABOR NEGOTIATORS**
Pursuant to CA Government Code Section 54957.6
Employee Organizations and Unrepresented Employees:
Agency Representative: President Grueneberg and Gage Dungy
 - Local Firefighters Union 3800 representing the Non-Management Safety Employees
15. **REPORT OUT OF CLOSED SESSION, WITH POSSIBLE ACTION ITEM.**
Pursuant to CA Government Code Section 54957.6
Employee Organizations and Unrepresented Employees:
Agency Representative: President Grueneberg and Gage Dungy
 - Local Firefighters Union 3800 representing the Non-Management Safety Employees

CHIEF'S MONTHLY REPORT

*BOARD DISCUSSION

ADJOURNMENT

Board Meeting Schedule

All Regular Board Meetings will take place on the third Thursday of the month.

Copies

Copies of the agenda documents relative to an agenda item may be obtained at the Administrative Office, 640 Coyote Street, Nevada City, CA 95959, at a cost of \$1.00 dollar per page.

Board Meeting Notices

This Regular Meeting Agenda was posted 72 hours in advance of the meeting at the following locations: Nevada County Consolidated Fire District: Administration Office, 640 Coyote Street, Nevada City; Station 86, 12337 Banner Lava Cap Rd, Nevada City; Station 88, 14400 Golden Star, Grass Valley; Station 89, 11833 Tammy Way, Grass Valley; and on our website address at <http://www.nccfire.com>. Our e-mail address is nccfire@nccfire.com.

Rules Applying to Public Comments (as provided by CA Government Code Section 54954.)

A. Members of the public wishing to address the Board upon any subject within the jurisdiction of the Nevada County Consolidated Fire District may do so upon receiving recognition from the presiding officer at the appropriate time. You may address the Board on any agenda item prior to Board Action. If you wish to address the Board on an item not on the agenda, you may do so during the General Public Comment period. Understand that no action may be taken on an item not on the agenda.

- Where necessary for the orderly operation of the meeting, the presiding officer may limit public comment during the public comment period or public hearing to no more than five minutes per individual.

B. After receiving recognition, please stand and state your name, as all meetings are being taped. Note that stating your name is a voluntary act and is not required.

C. Members of the public may submit written comments on any matter that is listed on the agenda or for general public comment. You may submit written comments on any matter by U.S. Mail addressed to 640 Coyote Street, Nevada City, CA 95959 or by e-mail to nicolelong@nccfire.com. For comments to be read at the meeting and entered into the minutes they must be received no later than 8:00 a.m. on the morning of the noticed meeting.

D. All documents to be presented to the Board of Directors shall be given to the Secretary of the Board for distribution (original and seven copies) prior to the Call of Order of meeting.

E. Complaints against any individual District employee cannot be brought up in open meeting directly. The District will only consider such a complaint if submitted in writing.

DRAFT
Nevada County Consolidated Fire District

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BOARD OF DIRECTORS MINUTES May 20, 2021

Regular Meeting held virtually at
<https://us02web.zoom.us/j/7829237035>
Meeting ID: 782 923 7035

NCCFD DIRECTORS

Present: Grueneberg (President), Carrington, Dorland, Garrett, Hanson, Slade-Troutman

STAFF:

Present: Fire Chief Turner, Deputy Chief Funk, Deputy Fire Marshal Mason, Finance Manager Van Groningen, Operations Support Long

STANDING ORDERS:

President Grueneberg called the meeting to order at 7:00 pm and took roll call, noting that Director Nelson and Director Hanson was absent. President Grueneberg led in the pledge of allegiance.

***PUBLIC COMMENT FOR ITEMS NOT ON THE AGENDA**

Per CA Government Code 54954.3

CONSENT CALENDAR

1. Acceptance of Minutes – April 15, 2021
2. Fund Balances, Check History Report and Credit Card History Report – April 2021

Director Slade-Troutman motioned to accept the consent calendar. Director Garrett seconded. **MOTION** passed unanimously with Director Nelson and Director Hanson being absent.

COMMITTEE REPORTS

STANDING COMMITTEES

FINANCE/BUDGET: Dorland, Slade-Troutman

PERSONNEL: Carrington, Hanson, Nelson

AD HOC COMMITTEES

BOARD POLICY AND PROCEDURES: Grueneberg

SUCCESSION PLANNING: Carrington, Hanson, Nelson

LOCAL AGENCY ASSIGNMENTS

NEVADA COUNTY FIRE AGENCY (JPA): Garrett, Turner

Finance – Director Dorland reported that a meeting is scheduled for next week.

Personnel – No report.

Board Policy & Procedures – No report.

Succession Planning – No report.

JPA – Chief Turner reported that a meeting is scheduled for next week.

OLD BUSINESS

- 3. **Discussion regarding the Cell Phone Tower Contract Agreement and Lease located at 14400 Golden Star Road, Grass Valley, CA 95949 (Station 88).**

This discussion will be tabled until Director Hanson is able to attend.

NEW BUSINESS

- 4. **Discussion and possible action, Resolution R21-09, Transfer \$395,000.00 from Fund 734 to Fund 722.**

Finance Manager Van Groningen reported that in April the second allocation of funds were received for the special tax and is requesting the funds be transferred. Director Garrett motioned to adopt Resolution 21-09, Transfer \$395,000.00 from Fund 734 to Fund 722. Director Carrington seconded. **MOTION** passed unanimously following a roll call vote, with Director Hanson and Director Nelson being absent.

- 5. **Discussion and possible action, Increased Cost for Station 84 Deck Replacement.**

Deputy Chief Funk reported that the plan was to award a bid tonight but the contractor called and has been able to find the lumber from suppliers. He is asking this item be tabled and possibly go to bid again in July.

- 6. **Discussion and possible action, Resolution R21-10, Making Nomination to the Position of Special District Member of the Nevada County Local Agency Formation Commission (LAFCo).**

President Grueneberg asked if any interest, no interest – no nomination.

- 7. **Closed Session.**

President Grueneberg reported out of closed session at 7:37 p.m. The Board gave the negotiator instruction on how to proceed.

CHIEF’S MONTHLY REPORT

Deputy Chief Funk reviewed the operational data noting that it was a busy month for structure fires. Chief Turner reviewed the administrative data, thanking the Nevada County Law Enforcement and Fire Safe Council for approving funds for accessories for the new side by side. Deputy Fire Marshal Mason reported that prevention has been busy with cannabis plan reviews and operations permits. Also mentioned was the exceptional job the crews did on the Alpine Lane fire.

***BOARD DISCUSSION**

No discussion took place.

ADJOURNMENT

President Grueneberg adjourned the meeting at 7:47 p.m.

Attest:

Approved by:

Nicole Long
Board Secretary

Keith Grueneberg
President of the Board

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FINANCE COMMITTEE MINUTES June 8, 2021

<https://us02web.zoom.us/j/7829237035>

Meeting ID: 782 923 7035
Or by dialing (669)900-6833

NCCFD DIRECTORS

Present: Dorland, Slade-Troutman

STAFF:

Present: Fire Chief Turner, Finance Manager Van Groningen, Operations Support Long

STANDING ORDERS:

Director Dorland called the meeting to order at 3:02 p.m. Roll call was taken, and Fire Chief Turner led in the Pledge of Allegiance.

***PUBLIC COMMENT FOR ITEMS NOT ON THE AGENDA**

Per CA Government Code 54954.3

No public comment was made.

NEW BUSINESS

1. Preliminary Budget Review for Fiscal Year 2021/2022.

Finance Manager Van Groningen reviewed the preliminary budget highlights and the budget as outlined below:

Throughout the budget there are three (3) columns, the FY 21/22 preliminary budget, 20/21 amended budget and the actual expenses and revenue percentages as of May 31, 2021.

Page 1-3: high level recap of operating budget, fund 722.

Page 1-4: secured taxes, 3% increase has been placed in the preliminary budget.

- Account 4010: can and will increase and decrease as it is based on assessed values.
- Account 4110: 3% increase to be presented at the regular board meeting.
- Account 4150: 1.7% increase to be presented at the regular board meeting.

Page 1-5: negotiations are not completed but this preliminary budget reflects a 2% increase for all employees.

- Account 5731: budgeted at cap for all employees.
- Account 5751: substantial decrease in Workers Comp.

The changes and increases throughout the remaining operating expenses are bringing items back to pre-pandemic levels. The total operating budget expenditures (fund 722) is \$7,403,634.00

Fund 733, mitigation fund. The District has seen quite a bit of activity in this account. A payment on engine 86 is the only expenditure in this account.

Fund 734, special tax fund. All revenue is transferred to 722 with fees expensed.

Fund 758, capital improvement fund. Expenditures include a new engine, with outfitting equipment, a new set of jaws for engine 86 and AED replacements.

Page 2-12: The summary of all funds was reviewed, noting that the beginning fund balances are all projections.

Director Slade-Troutman accepted the review of the preliminary budget for FY 21/22 and approved it moving forward to the regular meeting on June 17, 2021. Director Dorland seconded. **MOTION** passed unanimously following a roll call.

2. **Review and Approval of the 2021/2022 Appropriations Limit.**

Finance Manager Van Groningen reported that setting an appropriations limit is required by the State of California. He reviewed the calculations and made note that the wrong FY was written as 2019/2020 and it should be 2020/2021. He will make the correction prior to presentation at the June meeting. Director Slade-Troutman accepted the review of the appropriations limit for FY 21/22 and approved it moving forward to the regular meeting on June 17, 2021. Director Dorland seconded. **MOTION** passed unanimously following a roll call vote.

ADJOURNMENT

Director adjourned the meeting at 3:47 p.m.

Attest:

Approved by:

Nicole Long
Board Secretary

Barry Dorland
Finance Committee

**Nevada County Consolidated Fire District
Fund Recap & Cash Balances
May 2021**

	Fund					Total
	722 Operating	723 Contingency	733 AB1600	734 Special Tax	758 Capital	
Beginning Cash ¹	2,158,624	1,245,140	79,017	398,257	418,018	4,299,056
Revenues	145,788	-	10,227	-	22,034	178,049
Expenditures	(290,513)	-	-	-	(4,112)	(294,625)
Other Inc/Expense	(2,024)	-	(246)	-	-	(2,270)
Other Activity ²	10,343	-	(4,760)	-	-	5,583
Ending Cash ¹	2,022,218	1,245,140	84,238	398,257	435,940	4,185,793

¹ Includes Well Fargo

² Reconciling items, prior period adjustments

Nevada County Consolidated Fire District
Operating Fund 722
May 2021

	May 21	Jul '20 - May 21	Budget	% of Budget
Revenues				
4000 · Taxes & Assessments				
4010 · Current Secured		3,074,131	3,226,494	95%
4011 · Prior Secured		(120)		
4020 · Current Unsecured	148	50,160	50,459	99%
4030 · Prior Unsecured		1,673	1,390	120%
4040 · Supplemental Secured	5,958	35,487	39,205	91%
4050 · Supplemental Unsecured	55	8,409	1,315	639%
4060 · Supplemental Prior Unsecured		307	169	182%
4110 · Special Assessment		1,970,499	2,073,062	95%
4150 · Special Tax of 2012		5,947		
4151 · Special Tax 2012 (transfer in)		575,000	981,062	59%
4160 · AB 1600 Mitigation Fees		2,870		
4230 · State Homeowners		23,644	25,334	93%
4240 · State Public Safety Prop 172	28,414	342,374	415,869	82%
4290 · Other		2		
Total 4000 · Taxes & Assessments	34,575	6,090,383	6,814,359	89%
4500 · Reimbursements				
4510 · Strike Team	281,293	1,181,632	150,000	788%
4520 · Strike Team Prior Year		25,573		100%
4522 · Strike Team Cost Offset	(175,487)	(710,234)		
4530 · Training	400	(221)		
4540 · Vehicle Repair		6,725	5,000	135%
4550 · Cost Recovery		5,257	7,500	70%
4690 · Other Reimbursements	3,409	61,035	65,960	93%
Total 4500 · Reimbursements	109,615	569,767	228,460	249%
4800 · Other Revenue				
4810 · Inspections & Permits		5,740	12,000	48%
4812 · Plan Reviews	396	14,755	10,000	148%
4820 · Interest & Finance Charges	2	16,615	31,481	53%
4830 · Rentals	1,200	26,090	28,740	91%
4870 · Other Revenue		2,320		
Total 4800 · Other Revenue	1,598	65,520	82,221	80%
Total Revenues	145,788	6,725,670	7,125,040	94%

	May 21	Jul '20 - May 21	Budget	% of Budget
5000 · Wages & Benefits				
5100 · Wages				
5111 · Chief / Deputy Chief (2)	27,725	330,794	353,362	94%
5113 · Battalion Chief (2)	16,549	206,213	225,361	92%
5114 · Prevention (2)	16,163	192,462	207,881	93%
5121 · Captains (9)	64,879	798,007	844,810	94%
5122 · Lieutenants (6)	34,807	417,038	471,207	89%
5123 · Firefighter (12)	57,995	660,668	763,117	87%
5132 · PCF / Reserve FF			600	
5141 · Clerical (3)	16,674	187,824	226,807	83%
5145 · Fire Mechanic (1.5)	9,854	113,163	125,510	90%
5151 · Overtime	41,627	371,966	402,730	92%
5153 · Additional Overtime Staffing		21,708	41,225	53%
5155 · EPSL Overtime		33,515		
5161 · Strike Team		500,532		
5165 · Strike Team Backfill		169,894		
5167 · Strike Team Revenue Offset	(172,978)	(700,108)		
5171 · Holiday Stipend		70,588	75,196	94%
5173 · Vacation / CTO Buy Back	9,778	70,242	96,751	73%
5185 · Directors	150	3,000	4,500	67%
Total 5100 · Wages	123,223	3,447,506	3,839,057	90%
5500 · Payroll Taxes				
5511 · Medicare Employer Tax	3,754	54,332	55,921	97%
5512 · Soc Security Employer Tax	9	663	316	210%
5521 · SUI Employer Tax	101	5,125	5,693	90%
5526 · Strike Team Revenue Offset	(2,508)	(10,126)		
Total 5500 · Payroll Taxes	1,356	49,994	61,930	81%
5700 · Benefits				
5711 · Pension	46,214	906,536	1,009,523	90%
5731 · Health Insurance	53,800	619,548	772,464	80%
5735 · Life Insurance	811	11,692	15,000	78%
5751 · Workers Comp Insurance		190,494	190,964	100%
Total 5700 · Benefits	100,825	1,728,270	1,987,951	87%
Total 5000 · Wages & Benefits	225,404	5,225,770	5,888,938	89%

	<u>May 21</u>	<u>Jul '20 - May 21</u>	<u>Budget</u>	<u>% of Budget</u>
6000 · Personnel Related				
6010 · Clothing / PPE				
6011 · Uniforms	4,795	7,269	13,005	56%
6021 · Personal Protective Equip		8,815	35,000	25%
6031 · Safety & PPE (per MOU)	773	31,619	33,060	96%
Total 6010 · Clothing / PPE	5,568	47,703	81,065	59%
6100 · Food / Meals				
6111 · Meals - Administration	387	595	300	198%
6112 · Meals - Training		344		
6113 · Meals - Fire	338	1,371	500	274%
6114 · Meals - Interns		4,000	4,000	100%
Total 6100 · Food / Meals	725	6,310	4,800	131%
6200 · Training / Fitness				
6211 · Wellness Program		18,844	30,818	61%
6213 · Fitness Program	599	6,146	8,500	72%
6221 · Tuition - Safety Personnel		10,541	13,500	78%
6232 · Travel Expense	1,544	3,805	6,500	59%
6241 · Training Materials		1,427	2,000	71%
6246 · Public Safety Training Center		672	1,000	67%
6261 · Licenses & Certificates	204	1,706	2,500	68%
6271 · Training - Administration	75	880	4,000	22%
Total 6200 · Training / Fitness	2,422	44,021	68,818	64%
Total 6000 · Personnel Related	8,715	98,034	154,683	63%
6500 · Facility & Equipment Related				
6510 · Communications				
6511 · Telephones	1,779	15,429	16,280	95%
6521 · Mobile Phones	1,404	9,012	10,000	90%
6510 · Communications - Other		(7)		
Total 6510 · Communications	3,183	24,434	26,280	93%
6550 · Station				
6551 · Supplies & Services - Stations	1,556	16,195	17,400	93%
Total 6550 · Station	1,556	16,195	17,400	93%
6610 · Insurance				
6611 · Liability		15,011	15,052	100%
6621 · Property		18,383	17,322	106%
Total 6610 · Insurance		33,394	32,374	103%
6650 · Maintenance				
6681 · Facility Maint & Improvements	7,052	70,683	170,000	42%
Total 6650 · Maintenance	7,052	70,683	170,000	42%
6700 · Medical Supplies				
6716 · EMS Supplies		19,688	25,000	79%
Total 6700 · Medical Supplies		19,688	25,000	79%
6750 · Apparatus Equipment				
6751 · Hose		12,062	16,000	75%
6756 · Ladders			1,500	
6761 · Suppression Equip		1,206	7,500	16%
6766 · Power Tools & Equipment	47	47	6,800	1%
6771 · Pump Testing		3,630	4,350	83%
6776 · Mobile Communications	1,677	5,607	4,800	117%
6781 · Technical Rescue Equip	280	6,748	10,000	67%
6786 · SCBA Repair & Maintenance	1,749	2,842	8,381	34%
6791 · Small Tools - Apparatus		3,412	3,100	110%
6796 · Drone	33	1,427	3,168	45%
Total 6750 · Apparatus Equipment	3,786	36,981	65,599	56%
6800 · Utilities				
6811 · Alarm		1,320	1,360	97%
6821 · Electricity / Gas	2,869	39,297	41,143	96%
6831 · Propane	261	8,197	13,136	62%
6841 · Trash	243	2,605	3,600	72%
6851 · Water / Sewer	573	7,664	8,549	90%
Total 6800 · Utilities	3,946	59,083	67,788	87%
6900 · Capital Expenditures				
6911 · Stations	8,829	20,841		100%
6921 · Apparatus & Equipment		25,880	37,103	70%

	May 21	Jul '20 - May 21	Budget	% of Budget
6931 · Vehicles	106	32,944	37,000	89%
6941 · Admin Office Equipm & Computers	7,035	19,212	24,550	78%
Total 6900 · Capital Expenditures	15,970	98,877	98,653	100%
Total 6500 · Facility & Equipment Related	35,493	359,335	503,094	71%
7000 · Vehicle Related				
7001 · Insurance				
7005 · Vehicle Insurance		8,284	9,557	87%
Total 7001 · Insurance		8,284	9,557	87%
7010 · Maintenance				
7011 · Accessories	1,906	32,557		
7016 · Batteries	454	2,045		
7021 · Body	31	4,516		
7026 · Brakes		4,335		
7031 · Drive Train	277	17,022		
7036 · Pumps		3,331		
7041 · Tires		20,557		
7046 · Tools & Shop Related	2,307	10,215		
7048 · All Categories for Budget			110,820	
7049 · Outside Agency Vehicle Maint		6,608		
Total 7010 · Maintenance	4,975	101,186	110,820	91%
7050 · Fuel				
7051 · Fuel	5,195	45,341	55,000	82%
Total 7050 · Fuel	5,195	45,341	55,000	82%
Total 7000 · Vehicle Related	10,170	154,811	175,377	88%
7500 · General & Admin Related				
7501 · Office Expense				
7502 · Administration	377	3,027	5,200	58%
7506 · Board		230	1,200	19%
7508 · Computer & Software Expense	2,489	45,926	74,850	61%
7509 · Copier Expense	240	939	1,500	63%
7511 · Memberships	4,643	19,265	15,125	127%
7521 · Postage & Delivery	274	1,351	1,800	75%
7531 · Other	0	461		
7501 · Office Expense - Other	0	0		
Total 7501 · Office Expense	8,023	71,199	99,675	71%
7550 · Professional Services				
7551 · Accounting		12,324	16,400	75%
7556 · Computer & IT Support	270	6,661	10,080	66%
7561 · Consultants		7,000	8,000	88%
7563 · Hiring Expense	42	3,664	8,250	44%
7566 · Legal Expense		39,733	73,115	54%
7571 · Medical Director	1,650	3,300	3,600	92%
7576 · Other		54		
Total 7550 · Professional Services	1,962	72,736	119,445	61%
7590 · Publications				
7591 · Legal Notices		526	600	88%
7596 · Marketing / Advertising			500	
Total 7590 · Publications		526	1,100	48%
7600 · Special District				
7611 · Elections		32,733	30,000	109%
7621 · LAFCo		6,348	6,745	94%
7631 · Nevada County Fees		81,403	74,838	109%
Total 7600 · Special District		120,484	111,583	108%
7650 · Prevention				
7651 · Code Purchases		1,966	1,900	103%
7653 · Investigation Supplies	286	3,506	4,300	82%
7657 · Inspection Supplies		211	1,500	14%
7661 · Prof Svcs / Plan Checks		1,656	2,500	66%
7663 · Public Education Supplies		21	500	4%
7665 · Subscriptions / Memberships		1,328	3,000	44%
7667 · Training	10	2,928	5,000	59%
7669 · Other Prevention / Law Enforce	450	1,370	3,500	39%
Total 7650 · Prevention	746	12,986	22,200	58%
7800 · JPA				

	<u>May 21</u>	<u>Jul '20 - May 21</u>	<u>Budget</u>	<u>% of Budget</u>
7831 · Dispatch Charges		83,706	120,000	70%
7841 · Dues / Administration		12,624	13,380	94%
Total 7800 · JPA		<u>96,330</u>	<u>133,380</u>	<u>72%</u>
Total 7500 · General & Admin Related	10,731	374,261	487,383	77%
8500 · Strike Team Non Labor Expenses		7,379		
8510 · Reimbursables				
8511 · COVID Lodging		208		
8512 · COVID testing		5,605		
8513 · COVID Supplies		2,638		
Total 8510 · Reimbursables		<u>8,451</u>		
Total Expense	<u>290,513</u>	<u>6,228,041</u>	<u>7,209,475</u>	<u>86%</u>
Fund over / <under>	<u>(144,725)</u>	<u>497,629</u>	<u>(84,435)</u>	
Other Income				
9001 · Grant Revenue		110,118		
Total Other Income		<u>110,118</u>		
Other Expense				
8901 · Interest Expense		33		
9101 · Grant Expense	2,024	81,733		
Total Other Expense	<u>2,024</u>	<u>81,766</u>		
Net Other	<u>(2,024)</u>	<u>28,352</u>		
Net Fund Activity	<u><u>(146,749)</u></u>	<u><u>525,981</u></u>	<u><u>(84,435)</u></u>	

Nevada County Consolidated Fire District
AB 1600 Mitigation Fund 733
May 2021

	<u>May 21</u>	<u>Jul '20 - May 21</u>	<u>Budget</u>	<u>% of Budget</u>
Revenues				
4000 · Taxes & Assessments				
4160 · AB 1600 Mitigation Fees	10,227	175,038	160,000	109%
Total 4000 · Taxes & Assessments	<u>10,227</u>	<u>175,038</u>	<u>160,000</u>	<u>109%</u>
4800 · Other Revenue				
4820 · Interest & Finance Charges		1,248		100%
Total 4800 · Other Revenue		<u>1,248</u>		<u>100%</u>
Total Revenues	<u>10,227</u>	<u>176,286</u>	<u>160,000</u>	<u>110%</u>
Expense				
6500 · Facility & Equipment Related				
6900 · Capital Expenditures				
6911 · Stations		27,085	27,085	100%
6921 · Apparatus & Equipment	246	118,210	119,931	99%
Total 6900 · Capital Expenditures	<u>246</u>	<u>145,295</u>	<u>147,016</u>	<u>99%</u>
Total 6500 · Facility & Equipment Related	<u>246</u>	<u>145,295</u>	<u>147,016</u>	<u>99%</u>
Total Expense	<u>246</u>	<u>145,295</u>	<u>147,016</u>	<u>99%</u>
Net Income	<u>9,981</u>	<u>30,991</u>	<u>12,984</u>	<u>239%</u>

Nevada County Consolidated Fire District
Special Tax Fund 734
May 2021

	May 21	Jul '20 - May 21	Budget	% of Budget
Revenues				
4000 · Taxes & Assessments				
4150 · Special Tax of 2012		930,200	988,182	94%
Total 4000 · Taxes & Assessments		<u>930,200</u>	<u>988,182</u>	<u>94%</u>
4800 · Other Revenue				
4820 · Interest & Finance Charges		1,663	1,897	88%
Total 4800 · Other Revenue		<u>1,663</u>	<u>1,897</u>	<u>88%</u>
Total Revenues		<u>931,863</u>	<u>990,079</u>	<u>94%</u>
Expense				
7500 · General & Admin Related				
7600 · Special District				
7631 · Nevada County Fees		8,424	9,018	93%
Total 7600 · Special District		<u>8,424</u>	<u>9,018</u>	<u>93%</u>
Total 7500 · General & Admin Related		<u>8,424</u>	<u>9,018</u>	<u>93%</u>
Total Expense		<u>8,424</u>	<u>9,018</u>	<u>93%</u>
Fund over / <under>		<u>923,439</u>	<u>981,061</u>	<u>94%</u>
Other Expense				
8700 · Transfers Out				
8722 · Transfer to 722		575,000	981,575	59%
Total 8700 · Transfers Out		<u>575,000</u>	<u>981,575</u>	<u>59%</u>
Net Other		<u>575,000</u>	<u>981,575</u>	<u>59%</u>
Net Other Income		<u>(575,000)</u>	<u>(981,575)</u>	<u>59%</u>
Net Fund Activity		<u><u>348,439</u></u>	<u><u>(514)</u></u>	<u><u>(67,790%)</u></u>

Nevada County Consolidated Fire District
Capital Fund 758
May 2021

	<u>May 21</u>	<u>Jul '20 - May 21</u>	<u>Budget</u>	<u>% of Budget</u>
Revenues				
4500 · Reimbursements				
4690 · Other Reimbursements	9,933	9,933		
Total 4500 · Reimbursements	<u>9,933</u>	<u>9,933</u>		
4800 · Other Revenue				
4820 · Interest & Finance Charges		6,274		100%
4850 · Sale Surplus Equipment	12,101	37,101		
4855 · Sale of Real Property			25,000	
Total 4800 · Other Revenue	<u>12,101</u>	<u>43,375</u>	<u>25,000</u>	<u>174%</u>
Total Revenues	<u>22,034</u>	<u>53,308</u>	<u>25,000</u>	<u>213%</u>
Expense				
6500 · Facility & Equipment Related				
6750 · Apparatus Equipment				
6776 · Mobile Communications		432		
6781 · Technical Rescue Equip		3,632		
Total 6750 · Apparatus Equipment		<u>4,064</u>		
6900 · Capital Expenditures				
6911 · Stations		1,050		
6921 · Apparatus & Equipment		83,791	35,000	239%
6931 · Vehicles	4,112	3,672	70,884	5%
Total 6900 · Capital Expenditures	<u>4,112</u>	<u>88,513</u>	<u>105,884</u>	<u>84%</u>
Total 6500 · Facility & Equipment Related	<u>4,112</u>	<u>92,577</u>	<u>105,884</u>	<u>87%</u>
7000 · Vehicle Related				
7010 · Maintenance				
7011 · Accessories		722		
Total 7010 · Maintenance		<u>722</u>		
Total 7000 · Vehicle Related		<u>722</u>		
7500 · General & Admin Related				
7501 · Office Expense				
7521 · Postage & Delivery		106		
Total 7501 · Office Expense		<u>106</u>		
7550 · Professional Services				
7566 · Legal Expense		1,500		
Total 7550 · Professional Services		<u>1,500</u>		
Total 7500 · General & Admin Related		<u>1,606</u>		
Total Expense	<u>4,112</u>	<u>94,905</u>	<u>105,884</u>	<u>90%</u>
Net Fund Activity	<u>17,922</u>	<u>(41,597)</u>	<u>(80,884)</u>	<u>51%</u>

**Nevada County Consolidated Fire District
Check History Report
May 2021**

**Nevada County Consolidated Fire District
Check History Report
May, 2021**

<u>Fund 722</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Paid Amount</u>
	05/03/2021	233505	AFLAC	982.00
	05/03/2021	233458	BLUE SHIELD OF CALIFORNIA	32,578.95
	05/03/2021	233517	FDAC Employee Benefits Authority	1,505.05
	05/03/2021	941708	KAISER FOUNDATION HEALTH PLAN	20,410.23
	05/03/2021	941682	SPECIAL DIST RISK MGMT AUTH.	4,594.20
	05/03/2021	233521	STANDARD INSURANCE COMPANY	986.00
	05/06/2021	942182	NCCFD - EFTPS (Fed & State Taxes)	23,177.13
	05/06/2021	942198	NATIONWIDE RETIREMENT SOLUTION	5,855.91
	05/06/2021	942191	NEVADA COUNTY PROF FF ASSN	1,087.91
	05/06/2021	910178	CalPERS (Retirement)	35,235.25
	05/06/2021	233565	HSA BANK, DIV. OF WEBSTER BANK	258.26
	05/06/2021	233566	CalPERS 457 Plan (Def. Comp)	1,575.00
	05/07/2021	GJ 546	Net Pay- pay period ending 5.1.21	99,114.17
	05/10/2021	942338	Axon Enterprises, Inc.	30.00
	05/10/2021	942347	BANNER COMMUNICATIONS	35.00
	05/10/2021	942299	BUCKMASTER OFFICE SOLUTIONS	158.01
	05/10/2021	233692	DAWN'S IN STITCHES	178.00
	05/10/2021	942307	ECONOMY PEST CONTROL	554.00
	05/10/2021	233713	Empire Energy Inc.	423.62
	05/10/2021	233684	GRASS VALLEY FIRE DEPARTMENT	8,815.84
	05/10/2021	942313	HILLS FLAT LUMBER COMPANY	17.39
	05/10/2021	942339	HUNT & SONS, INC.	3,776.29
	05/10/2021	942315	MISSION LINEN SUPPLY, INC.	68.00
	05/10/2021	942357	MOTOR ELECTRIC SERVICE CO.	453.68
	05/10/2021	942316	PURCHASE POWER	274.00
	05/10/2021	942349	ROBINSON ENTERPRISES, INC.	797.67
	05/10/2021	942329	WALKER'S OFFICE SUPPLY	616.02
	05/10/2021	233683	RIEBES AUTO PARTS	794.54
	05/17/2021	233884	ADVANTAGE GEAR, INC.	303.41
	05/17/2021	233891	AT&T CALNET 3	424.52
	05/17/2021	233882	DAWN'S IN STITCHES	28.00
	05/17/2021	942498	MISSION LINEN SUPPLY, INC.	58.48
	05/17/2021	942515	MUNICIPAL EMERGENCY SERVICES	1,748.77
	05/17/2021	233863	NETWORK DESIGN ASSOCIATES	270.00
	05/17/2021	233852	NEVADA CITY, CITY OF	292.08
	05/17/2021	233873	NID	89.23
	05/17/2021	942503	RIVERVIEW INTERNATIONAL TRUCKS	1,008.77
	05/17/2021	942505	WALKER'S OFFICE SUPPLY	107.17
	05/17/2021	233860	WASTE MANAGEMENT OF NEV. CO.	242.71
	05/17/2021	233845-1	CalCARD (US BANK)	21,823.82

Nevada County Consolidated Fire District
Check History Report
May 2021

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Paid Amount</u>
05/20/2021	233909	HSA BANK, DIV. OF WEBSTER BANK	258.26
05/20/2021	233910	CalPERS 457 Plan (Def. Comp)	1,375.00
05/20/2021	942567	NCCFD - EFTPS (Fed & State Taxes)	24,320.64
05/20/2021	942578	NEVADA COUNTY PROF FF ASSN	1,085.00
05/20/2021	942585	NATIONWIDE RETIREMENT SOLUTION	5,818.08
05/20/2021	910218	CalPERS (Retirement)	35,062.09
05/20/2021	233911	NorCal Construction	8,750.00
05/21/2021	GJE 549	Net Pay- pay period ending 5.15.21	102,540.24
05/24/2021	234052	CSFA	3,642.50
05/24/2021	234080	NID	192.10
05/24/2021	234053	SIERRA-SACRAMENTO VALLEY EMS	1,000.00
05/24/2021	234127	AT&T CALNET 3	24.50
05/24/2021	234140	Daniel L Goldsmith	1,650.00
05/24/2021	234131	Softchoice	7,035.00
05/24/2021	234092	SUBURBAN PROPANE	199.16
05/24/2021	942696	A TO Z SUPPLY	39.67
05/24/2021	942686	BUCKMASTER OFFICE SOLUTIONS	81.83
05/24/2021	942692	ECONOMY PEST CONTROL	101.00
05/24/2021	942694	MASON, PATRICK	99.98
05/24/2021	942700	MISSION LINEN SUPPLY, INC.	68.00
05/24/2021	942714	WALKER'S OFFICE SUPPLY	100.36
05/24/2021	942734	BANNER COMMUNICATIONS	3,242.26
05/24/2021	942751	Bare Bones Workwear	4,492.03
05/24/2021	942738	ROBINSON ENTERPRISES, INC.	620.60
			472,547.38

Fund 733

05/17/2021	233845-3	CalCARD (US BANK)	246.40
			246.40

Fund 758

05/17/2021	233845-2	CalCARD (US BANK)	4,112.37
			4112.37

Nevada County Consolidated Fire District
Account QuickReport
 As of May 31, 2021

Nevada County Consolidated Fire District
Credit Card History Report
 May, 2021

<u>Num</u>	<u>Name</u>	<u>Paid Amount</u>
BENTON	WFO Concepts	49.44
BENTON	SAFEWAY	35.90
DAVISON	AMAZON MARKETPLACE	22.56
DAVISON	AMAZON MARKETPLACE	141.46
DAVISON	SIERRA-SACRAMENTO VALLEY EMS	68.00
DAVISON	The Home Depot	927.97
DAVISON	AMAZON MARKETPLACE	338.21
FIN MGR	STREAMLINE	200.00
FIN MGR	The Home Depot	5,343.83
FIN MGR	AT&T Long Distance	252.07
FIN MGR	PACIFIC GAS & ELECTRIC CO.	2,869.41
FIN MGR	COMCAST	330.97
FIN MGR	AT&T (Carol Stream)	40.64
FIN MGR	COMCAST	131.96
FIN MGR	INTUIT QUICKBOOKS	1,399.00
FIN MGR	SMARTER BROADBAND	40.00
FIN MGR	SUDDENLINK (CEQUEL)	143.45
FIN MGR	SUDDENLINK (CEQUEL)	26.29
FIN MGR	LIEBERT CASSIDY WHITMORE	75.00
FIN MGR	COMCAST	142.64
FIN MGR	VERIZON WIRELESS	1,403.78
FUNK	Knapheide Truck Eq.	2,841.52
FUNK	Crew Boss	567.44
FUNK	SAFEWAY	80.14
FUNK	Southwest Airlines	352.96
FUNK	SAFEWAY	30.15
FUNK	Beach Hut Deli	77.86
FUNK	Starbucks	17.95
FUNK	Nevada County CDA	78.67
GREENE	MAC TOOLS	206.15
GREENE	Rhino Spray	911.63
GREENE	Sierra Motor Sports	106.11
GREENE	MAC TOOLS	130.19
GREENE	RJ Marx, Inc.	869.75
GREENE	SNAP-ON INDUSTRIAL	328.95
GREENE	EJ Metals	107.04
GREENE	CORNWELL ANDERSON TOOL	939.83
GREENE	KIMBALL MIDWEST	250.27
GREENE	DISH NETWORK	75.61
GREENE	SNAP-ON INDUSTRIAL	29.83
LONG	Sam's Club	278.80

Nevada County Consolidated Fire District
Account QuickReport
 As of May 31, 2021

<u>Num</u>	<u>Name</u>	<u>Paid Amount</u>
LONG	MICROSOFT OFFICE	890.00
LONG	AMAZON MARKETPLACE	25.52
LONG	CONFERENCECALLER.COM	200.00
LONG	Northridge Nevada City	42.00
MARGHERITA	Marathon Seat Covers	359.22
MARGHERITA	BJ's Restaurants	20.69
MARGHERITA	Smokey Canyon BBQ	30.45
MARGHERITA	Southwest Airlines	49.00
MARGHERITA	Thrifty Car Rental	360.66
MARGHERITA	Holiday Inn Express	730.56
MASON	DJI Store	412.30
MASON	Paypal	65.01
MASON	FAA Drone Zone	5.00
MASON	Evident	123.55
MASON	KNIGHT'S PAINT, INC.	32.96
MCKINLEY	Sacramento Exercise Equipment	598.96
MCKMAHAN	CALIFORNIA FIRE CHIEFS ASSN.	10.00
ROSS	Lake Appliance	125.00
SERNA	Chevron	47.55
SERNA	Chevron	14.54
SULLIVAN	Fenix Lighting	279.60
SUNDE	Beach Hut	144.87
SUNDE	SIERRA-SACRAMENTO VALLEY EMS	68.00
TURNER	Suds Bros	12.00
WEATHERS	SPD MARKET	429.60
WITTER	TRACTOR SUPPLY CO	46.63
WITTER	SIERRA-SACRAMENTO VALLEY EMS	68.00
		<u>27,455.10</u>
TOTAL		<u><u>27,455.10</u></u>



Nevada County Consolidated Fire District

Resolution 21-08

Authorize Staff to enter into an agreement with Aloha Towers, LLC to lease a portion of property located at 14400 Golden Star Road, Grass Valley, CA 95949

WHEREAS, the Board of Directors of the Nevada County Consolidated Fire District, (NCCFD), and Aloha Towers desire to enter into a sale agreement for rental space on the District-owned property located at 14400 Golden Star Road, Grass Valley, CA 95949, APN 023-610-41-000 (Station 88); and,

WHEREAS, Aloha Towers, LLC. desires to lease an easement on district-owned property under and around the cellular tower, equipment and any necessary access and utilities rights; and

WHEREAS, Nevada County Consolidated District's interest as landlord under the Tower-Related Ground Leases; and

WHEREAS, Aloha Towers, LLC. will manage and maintain said tower and it will be Aloha Towers, LLC. responsibility to maintain the leased property, maintain FAA/FCC compliance and lease the position of other carriers; and

WHEREAS, Aloha Towers, LLC., and NCCFD have come to an agreement for a one-time payment of \$520,000.00 for a 41-year lease and easement of the cellular tower; and

NOW, THEREFORE, BE IT RESOLVED by the Nevada County Consolidated Fire District Board of Directors hereby authorizes, Fire Chief James Turner, to enter into purchase and sale agreement (exhibit a) and the facility easement agreement (exhibit b) and sign all documents between Nevada County Consolidated Fire District and Aloha Towers for 14400 Golden Star Road, Grass Valley, CA 95949, APN 023-610-41-000.

PASSED AND ADOPTED by the Board of Directors as Resolution of the Nevada County Consolidated Fire District at the Regular Board Meeting held on the 17th day of June, 2021 by the following roll call:

Ayes:

Noes:

Absent:

Abstain:

Keith Grueneberg, President of the Board
Nevada County Consolidated Fire District

Attest:

Nicole Long, Secretary to the Board

R21-08

June 17, 2021

PURCHASE AND SALE AGREEMENT

THIS PURCHASE AND SALE AGREEMENT (this "Agreement") is made as of _____, 2021 (the "Effective Date") between NEVADA COUNTY CONSOLIDATED FIRE DISTRICT, a consolidated fire district ("Seller"), having an address at 640 Coyote Street, Nevada City, California 95959, and ALOHA TOWERS, LLC, a Delaware limited liability company ("Buyer"), having an address at 57 East Washington Street, Chagrin Falls, Ohio 44022.

RECITALS

A. Seller owns real property located in Nevada County, California at 14400 Golden Star Road, Grass Valley (formerly 14518 State Highway 49, Grass Valley, California 95949) ("Seller's Property"), portions of which are used by Buyer and its subtenant, Sacramento Valley Limited Partnership d/b/a Verizon Wireless ("Verizon"), pursuant to Tower-Related Ground Leases (defined below) for the placement of a communications tower and other telecommunications equipment of Buyer and Verizon (the "Tenant Equipment").

B. Seller desires to sell to Buyer, and Buyer desires to purchase from Seller, the following: (i) an easement on Seller's Property under and around the Tenant Equipment and any necessary access and utilities rights; and (ii) Seller's interest as landlord under the Tower-Related Ground Leases.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. Sale and Purchase of Assets.

1.1 Transferred Assets. Seller will, on the Closing Date (defined in Section 6.1), for a purchase price of **\$520,000.00** in immediately available funds (the "Purchase Price"), transfer to Buyer all of Seller's interest in the following assets (the "Transferred Assets"), free and clear of any liens, claims or encumbrances not accepted by Buyer:

(a) Tower-Related Ground Leases. All right, title and interest of Seller in the leases identified on the Rent Roll marked as Schedule 1.1(a) (the "Tower-Related Ground Leases"), including without limitation, all rents and other monies due Seller under the Tower-Related Ground Leases.

(b) Exclusive Telecommunication Rights. The exclusive right to all space in, on, under and over Seller's Property necessary for the placement and maintenance of the existing Tenant Equipment.

1.2 Conveyance Instrument. Seller will convey the Transferred Assets to Buyer pursuant to the Communications Facility Easement Agreement and Assignment of Tower-Related Ground Leases, the form of which is attached as Schedule 1.2 (the "Easement"). The Easement will exist for a period of forty one (41) years and will cover (a) the land granted in the Tower-Related Ground Leases, and (b) the access and utility easements granted under the Tower-Related Ground Leases to be further described in the Easement.

2. Representations and Warranties and Covenants of Seller. Seller represents, warrants and agrees with Buyer as follows:

2.1 Organization; Standing; Power. Seller is duly organized, validly existing and in good standing under the laws of the State of California and has full power to own the Transferred Assets and carry on its business as now conducted.

2.2 Authorization. The board of directors of Seller have approved the execution, delivery, and performance of this Agreement. Seller has full power, authority, and legal right to execute and deliver this Agreement and the other instruments referenced herein and to perform its obligations under this Agreement and the other instruments.

2.3 Tower-Related Ground Leases. Seller represents and warrant to Buyer that (a) the information contained in the Rent Roll marked as Schedule 1.1(a) is accurate; (b) as of the Closing Date, no rents or additional payments due under, or other interest in, the Tower-Related Ground Leases will have been assigned to any party other than Buyer or pledged or encumbered in any way; and (c) Seller has not given notice of any default under the Tower-Related Ground Leases.

2.4 Seller's Conduct Prior to the Closing Date. Seller covenants and agrees with Buyer that between the Effective Date and the Closing Date, Seller:

(a) will permit Buyer and its representatives reasonable access to Seller's Property to conduct due diligence (including a survey) at Buyer's own cost subject to condition contained in Section 10; and

(b) will not sell, transfer, lease, mortgage, pledge, or subject the Tower-Related Ground Leases to a lien, claim, or encumbrance.

2.5 AS-IS" Sale.

(a) The Property is sold "AS-IS." Except as contained in Section 2.3, there are no representations or warranties by Seller or on Seller's behalf whatsoever, either before or after the execution of this Agreement, with respect to Seller's Property, the condition of Seller's Property (including, but not limited to, the environmental or physical condition of Seller's Property), the existence or absence of any permits or restrictions related to the development of Seller's Property, the suitability of Seller's Property for any purpose whatsoever, the cost of developing Seller's Property, the availability of utilities, or any other matter or thing affecting or relating to any of Seller's Property or this Agreement. From and after the date of this Agreement, Seller shall not be required to perform, or bear the cost of, any work with respect to that portion of Seller's Property granted to Buyer in the Easement, or to pay any fees or other costs or expenses arising from or in connection with Buyer's use of Seller's Property and/or its development by Buyer, any and all of which shall be the responsibility of, and borne by, Buyer following the Closing.

3. RELEASE AND INDEMNITY CONCERNING HAZARDOUS SUBSTANCES AND IMPROVEMENT.

3.1 Release of Seller. BUYER HEREBY UNCONDITIONALLY RELEASES SELLER AND SELLER'S DIRECTORS, OFFICERS, EMPLOYEES, AFFILIATED ENTITIES, REPRESENTATIVES, ADMINISTRATORS, ATTORNEYS, SUCCESSORS AND ASSIGNS FROM AND AGAINST ANY AND ALL LIABILITY, BOTH KNOWN OR UNKNOWN, PRESENT OR FUTURE, FOR ANY LOSS, LIABILITY, OBLIGATION, DAMAGE, COST OR EXPENSE ARISING OUT OF OR IN CONNECTION WITH: (I) ANY PRESENCE OF ANY HAZARDOUS SUBSTANCES IN, ON, UNDER OR ABOUT SELLER'S PROPERTY AND/OR (II) ANY IMPROVEMENTS UPON SELLER'S PROPERTY, INCLUDING, BUT NOT LIMITED TO, ANY DEFECT CLAIMS AND/OR LITIGATION. IN CONNECTION WITH THE RELEASE OF SELLER FROM LIABILITY AS SET FORTH IN THIS PARAGRAPH, BUYER HEREBY WAIVES AND RELEASES ANY RIGHT OR BENEFIT WHICH IT HAS OR MAY HAVE UNDER THE PROVISIONS OF CALIFORNIA CIVIL CODE SECTION 1542, WHICH PROVIDES:

"A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS THAT THE CREDITOR OR RELEASING PARTY DOES NOT KNOW OR SUSPECT TO EXIST IN HIS OR HER FAVOR AT THE TIME OF EXECUTING THE RELEASE AND THAT, IF KNOWN BY HIM OR HER, WOULD HAVE MATERIALLY AFFECTED HIS OR HER SETTLEMENT WITH THE DEBTOR OR RELEASED PARTY."

Buyer's initials

3.2 Indemnification of Seller. From and after the Closing, Buyer shall indemnify, defend, protect and hold harmless Seller and Seller's directors, officers, employees, affiliated entities, attorneys, successors and assigns from and against any losses, costs, claims, actions, liabilities, obligations, damages, costs and/or expenses (including, but not limited to, reasonable attorneys' fees and costs) arising from or in connection with any spill, release, discharge or placement of Hazardous Substances in, on, or under Seller's Property, or any portion thereof caused by Buyer or Buyer's directors, officers, employees, affiliated entities, contractors or agents. Without limiting the generality of the foregoing, the indemnification set forth in this Paragraph 3.2 shall specifically cover costs, including capital, operating and maintenance costs, incurred in connection with any investigation or monitoring of site conditions or any cleanup, remedial, removal or restoration work required or performed by any federal, state or local governmental agency or political subdivision or performed by any nongovernmental entity or person because of the presence or release of a petroleum product or hazardous substance in the air, soil, surface water, or groundwater caused by Buyer or Buyer's directors, officers, employees, affiliated entities, contractors or agents at Seller's Property (hereinafter the "remedial work"). The performance of any such remedial work shall be by the Buyer, in the name of the Buyer. The Buyer will obtain all necessary licenses, manifests, permits and approvals to perform such work. All remedial work, and the disposal of all waste generated by the remedial work will be performed in accordance with all applicable laws.

4. Representations and Warranties and Covenants of Buyer. Buyer represents, warrants and agrees with Seller as follows:

4.1 Organization; Standing; Power. Buyer is a limited liability company duly organized and validly existing in good standing under the laws of the State of Delaware and has full power to carry on its business as now conducted.

4.2 No Legal Violations. Neither the execution and delivery of this Agreement by Buyer, nor the performance by Buyer of its obligations under this Agreement, will (a) result in a violation of any laws applicable to Buyer; (b) conflict with Buyer's certificate of formation or limited liability company agreement; or (c) result in the breach of, or constitute a default under, any agreement or instrument to which Buyer is a party or by which it is bound.

5. Conditions to Obligations of Buyer. The obligations of Buyer under this Agreement are subject to the satisfaction on or prior to the Closing Date of the following conditions, unless waived in writing by Buyer:

5.1 Representations and Warranties True on Closing Date. Seller's representations and warranties made in this Agreement and/or in the Easement are true in all material respects as of the Closing Date.

5.2 Compliance with Agreement. Seller has performed and complied in all material respects with all of its obligations under this Agreement that are to be performed or complied with by it prior to or on the Closing Date.

5.3 No Litigation; No Material Adverse Change. No litigation, proceeding, investigation, or inquiry is pending or, to Seller's knowledge, threatened which, if sustained, would enjoin or prevent the consummation of the transactions described in this Agreement (the "Transactions") or would materially and adversely affect Buyer's right to continue the operation of the Transferred Assets as presently conducted.

5.4 Intentionally Omitted.

5.5 Third-Party Consents and Approvals; Estoppel Certificates. Any third-party consents and approvals including a waiver by Verizon of its right of first refusal required for the transfer or continuance of the Easement and of the Tower-Related Ground Leases have been obtained and Buyer will have obtained from Verizon an estoppel certificate.

5.6 Title Policy. Buyer will have received an ALTA Standard policy of title insurance (the "Title Policy"), in a form reasonably acceptable to Buyer, insuring the interest created by the Easement, subject only to the Permitted Encumbrances. All title policy premiums, escrow fees, recordation and transfer costs shall be at Buyer's cost. Any closing costs incurred as a part of this transaction shall be at Buyer's sole cost.

5.7 Due Diligence. Buyer will be reasonably satisfied with the results of its due diligence investigation.

5.8 Easement. Seller will have executed the Easement in the form attached as Schedule 1.2.

6. Conditions to Obligations of Seller. The obligations of Seller under this Agreement are subject to the satisfaction on or prior to the Closing Date of the following conditions, unless waived in writing by Seller:

6.1 Representations and Warranties True on Closing Date. Buyer's representations and warranties made in this Agreement or in the Easement are true in all material respects as of the Closing Date.

6.2 Compliance with Agreement. Buyer has performed and complied in all material respects with all of its obligations under this Agreement that are to be performed or complied with by it prior to or on the Closing Date.

6.3 Easement. Buyer will have executed the Easement attached as Schedule 1.2.

7. Closing; Closing Date.

7.1 Date and Time. The closing of the Transactions (the "Closing") will take place in escrow with Buyer's title company, TitleVest, 110 East 42nd Street, 10th Floor, New York, New York, 10017, Attention: Joseph Mangus and Deidre Palache, on a mutually satisfactory date and time no later than ten (10) business days following the satisfaction of the conditions of Sections 4 and 5 (the "Closing Date"). If Closing has not occurred within sixty (60) days of the Effective Date, either party may terminate this Agreement in accordance with Section 11.1 of this Agreement.

7.2 Seller's Closing Deliveries. If all of the conditions specified in Sections 4 and 5 have been fulfilled or are waived in writing by Buyer or Seller, as the case may be, on or by the Closing Date, then, on the Closing Date Seller will execute and/or deliver to Buyer the following:

(a) the Easement; and

(b) such documents as the Title Company may reasonably request including, without limitation, owner's affidavits relating to title, an affidavit to the effect that Seller is not a "foreign person" within the meaning of Section 1445(b)(2) of the Internal Revenue Code of 1986 (as amended), those organization documents and resolutions of Seller required for Buyer's title company to issue the Title Policy.

7.3 Buyer's Closing Deliveries. If all of the conditions specified in Sections 4 and 5 have been fulfilled or are waived in writing by Buyer or Seller, as the case may be, on or by the Closing Date, then, on the Closing Date, Buyer will deliver to Seller a signed Easement and the Purchase Price, adjusted in accordance with Sections 8.1 and 8.2.

8. Further Assurances. Seller will, from time to time after the Closing, upon the reasonable request of Buyer, execute and deliver all such further assignments and assurances as may be reasonably required to transfer to and to vest in Buyer all interest of Seller in and to the Transferred Assets.

9. Taxes; Closing Costs; Other Charges; Pro-rations.

9.1 Taxes; Closing Costs; Other Charges. Buyer shall pay all fees for its own due diligence examinations, recording fees and transfer taxes, if any. Whether or not the Transactions are consummated, each of Buyer and Seller will pay, except as otherwise provided herein, its respective expenses, income and other taxes, and costs (including, without limitation, the fees, disbursements, and expenses of its attorneys, accountants, and consultants) incurred by it in negotiating and carrying out the Transactions.

9.2 Prorations. Rents and other payments due under the Tower-Related Ground Leases will be prorated as of the Closing Date with Seller being responsible for and receiving the benefit of such items to the extent that they relate to the period ending prior to the Closing Date and Buyer being responsible for and receiving the benefits of such items to the extent that they relate to periods from and after the Closing Date. Seller and Buyer will come to an agreement on the allocation of any of the foregoing items, and Seller will reimburse Buyer or Buyer will reimburse Seller, as the case may be, the net amount owed through escrow on the Closing Date.

10. Access. Seller hereby consents to entry upon Seller's Property by Buyer and its employees, agents and contractors, after the date of this Agreement until the expiration of the due diligence period in order to conduct such engineering, soils, geological, surveying studies, in connection with Buyer's due diligence. With respect to such entry, investigations, assessments and other tests upon Seller's Property, Buyer shall: (i) keep Seller's Property free and clear of any and all liens and encumbrances; (ii) indemnify, defend, protect and hold Seller and Seller's Property harmless from and against any losses, costs (including actual attorneys' fees and costs), damages, liabilities, liens, encumbrances, actions or expenses arising out of such entry upon, and/or such investigations, assessments and other tests with respect to, Seller's Property; (iii) discharge any lien and/or encumbrance arising out of such entry, investigations, assessments and other tests within three business days of Seller's demand, whether or not such lien and/or encumbrance is considered valid by Buyer; and (iv) promptly repair any alteration of the condition of Seller's Property which resulted from such entry upon, and/or such investigations, assessments and other tests with respect to, Seller's Property so as to restore Seller's Property to the same condition in which it existed prior to such entry and/or activities. In addition, prior to any entry upon any of Seller's Property, Buyer shall provide evidence of liability insurance satisfactory to Seller and deliver a certificate of insurance to Seller in accordance with this Paragraph 10. The obligations of Buyer and indemnification by Buyer provided for in this Paragraph shall survive any termination of this Agreement. Before any entry upon Seller's Property by Buyer, its employees, agents or contractors, Buyer shall provide evidence of its Commercial General Liability insurance in Broad Form Contractual liability insurance coverage form with a minimum combined single limit of liability of at least \$2,000,000 in aggregate, \$1,000,000 per occurrence and umbrella coverage in the amount of \$10,000,000. Such coverage shall be primary and that any other insurance maintained by or for Seller shall be excess insurance only and shall afford coverage for covered claims based on acts, omissions, injury and damage arising from the activities by or on behalf of Buyer, its employees, agents, contractors, and/or representatives, which claims occurred or arose (or the onset of which occurred or arose) in whole or in part during the policy period. To the extent applicable, Buyer shall also maintain Workers' Compensation insurance in accordance with California law, and employer's liability insurance with a limit no less than \$1,000,000 per employee and \$1,000,000 per occurrence. The limits of the insurance required by this Agreement or as carried by Buyer shall not limit the liability of Buyer nor relieve Buyer of any obligation under this Agreement. Prior to the earlier of any entry by Buyer, its employees, agents or

contractors upon Seller's Property or Closing, Buyer shall deliver to Seller an Acord insurance certificate and endorsements showing Seller as an additional insured as required by this Paragraph 10.

11. Termination.

11.1 Permitted Termination. Anything herein to the contrary notwithstanding, this Agreement may be terminated and the Transactions abandoned at any time on or prior to the Closing Date under the following circumstances:

(a) By the written consent of Buyer and Seller;

(b) By Buyer if (i) any of the conditions set forth in Section 4 of this Agreement have become incapable of fulfillment within ninety (90) days of the Effective Date, (ii) Buyer has given Seller ten (10) days' notice of such matter, (iii) Seller has failed to cure such matter within the ten (10) days and (iv) Buyer is not otherwise in material default; and

(c) By Seller if (i) any of the conditions set forth in Section 5 of this Agreement have become incapable of fulfillment within ninety (90) days of the Effective Date, (ii) Seller has given Buyer ten (10) days' notice of such matter, (iii) Buyer has failed to cure such matter within the ten (10) days and (iv) Seller is not otherwise in material default.

11.2 Effect of Termination. If this Agreement is terminated in a manner permitted by subsections (a)-(c) of Section 11.1, this Agreement will become void and of no further force and effect, and neither of the parties will have any liability to the other party in respect of such termination of this Agreement; provided, however, that nothing in this Section 11.2 will relieve any party from liability it may have hereunder for a breach of this Agreement prior to such termination.

11.3 Destruction or Condemnation of Transferred Assets. In the event of loss or damage to the Tenant Equipment or the Transferred Assets that is not remedied by the Closing Date or condemnation of any of the Seller's Property or termination of the Tower-Related Ground Leases, Buyer may, at its option elect to (a) consummate the Transactions in accordance with this Agreement or (b) terminate this Agreement. In such case, if Buyer has not made its election within 10 business days after the Closing Date, this Agreement shall be automatically terminated.

12. Governing Law; Jurisdiction. The validity, interpretation, and performance of this Agreement will be determined in accordance with the laws of the State of California.

13. Miscellaneous. This Agreement including the schedules attached hereto and made a part hereof, contains the entire agreement among the parties with respect to its subject matter and supersedes all negotiations, prior discussions, agreements, letters of intent, and understandings, written or oral, relating to the subject matter of this Agreement. Neither this Agreement nor any term hereof may be amended, modified, supplemented, waived, discharged or terminated other than by a written instrument signed by Seller and Buyer.

14. Successors and Assigns. This Agreement will be binding upon Seller and Buyer and their respective successors and assigns. Notwithstanding the immediately preceding sentence, Buyer may not assign its rights and delegate its duties under this Agreement only upon the prior written consent of Seller, which consent may be withheld in its sole discretion, provided Buyer may assign its rights and delegate its duties under this Agreement to an affiliate in which it owns a controlling interest.

15. Counterparts; Electronic Delivery. This Agreement may be executed and delivered in any number of counterparts, each of which so executed and delivered shall be deemed to be an original and all of which shall constitute one and the same instrument. The execution of this Agreement by facsimile or other electronic form (*e.g.*, PDF) of signature shall be binding and enforceable as an original; provided, that any party delivering a facsimile or electronic document shall, upon the request of the other party, thereafter execute and deliver to the other party an identical original instrument, as soon as reasonably possible thereafter.

16. Incorporation of Recitals and Exhibits. All recitals set forth at the beginning of this Agreement and all exhibits attached to and referred to in this Agreement are incorporated into and made a part of this Agreement as though fully set forth in this Agreement.

17. Attorneys' Fees. In any action between Buyer and Seller involving this Agreement (including any exhibits to this Agreement) or the Seller's Property, the prevailing party shall be entitled to recover from the other party, in addition to damages, injunctive or other relief, if any, all costs and expenses (whether or not allowable as "cost" items by law) reasonably incurred at, before and after trial or on appeal, or in any bankruptcy proceeding, including without limitation attorneys' fees, witness fees (expert and otherwise), deposition costs, copying charges and other expenses.

18. Notices. All notices, requests, demands and other communication given or required to be given hereunder shall be in writing and personally delivered or sent by United States registered or certified mail, return receipt requested, or sent by nationally recognized courier service such as Federal Express, duly addressed to the parties as follows:

IF TO SELLER: Nevada County Consolidated Fire District
Administrative Office
640 Coyote Street
Nevada City, CA 95959
(530) 265-6944

WITH A COPY TO: Nancy Park, Esq.
Best Best & Krieger LLP
500 Capitol Mall, Suite 1700
Sacramento, CA 95814
(916) 325-4000

IF TO BUYER:

Aloha Towers, LLC
57 East Washington Street
Chagrin Falls, OH 44022
Attention: Ryan D. Lepene, Vice President
(440) 528-0333

IF TO TITLE COMPANY AT: The address set forth in Section 7.1 above

Delivery of any notice or other communication hereunder shall be deemed made on the date of actual delivery thereof to the address of the addressee, if personally delivered, and on the date indicated in the return receipt or courier's records as the date of delivery or as the date of first attempted delivery to the address of the addressee, if sent by mail or courier service. Email may be used for convenience of communication but shall not serve as official notice unless agreed in writing by the parties.

19. Entire Agreement; Amendments. This Agreement and the exhibits and related documents referred to in this Agreement contain all of the agreements of the parties hereto with respect to the matters contained herein and all prior or contemporaneous agreements or understandings, oral or written, pertaining to any such matters are merged herein and shall not be effective for any purpose. No provision of this Agreement may be amended or added to except by an agreement in writing which is signed by the parties hereto or their respective successors in interest and indicates that it is an amendment of this Agreement..

20. Time of the Essence. Time is of the essence with respect to each and every provision of this Agreement.

21. Joint and Several Liability. If Buyer consists of more than one person or entity, the liability of each such person or entity signing the Agreement as Buyer shall be joint and several.

22. No Partnership or Joint Venture. Nothing contained in this Agreement shall be deemed or construed as creating a partnership or joint venture between Buyer and Seller or between either Buyer or Seller and any third party, or cause either Buyer or Seller to be responsible in any manner for the debts or obligations of the other, or any third party..

23. No Beneficiaries. No parties other than Seller and Buyer and their permitted successors and assigns shall have any rights or remedies under or by reason of this Agreement.

24. Severability. If any term, provision, condition or covenant of this Agreement or its application to any party or circumstance shall be held, to any extent, invalid or unenforceable, then the remainder of this Agreement, or the application of such term, provision, condition or covenant to any party or circumstances other than those as to whom or which it is held invalid or unenforceable, shall not be effected and shall be valid and enforceable to the fullest extent permitted by law.

25. Time Periods. Except as otherwise provided in this Agreement, all references to days contained in this Agreement shall mean calendar days. The term "business day" means a day other than Saturday, Sunday, Federal holiday or holiday on which Escrow Holder or the Nevada County Recorder is closed.

26. Remedies Cumulative. All rights and remedies of the Buyer and Seller pursuant to this Agreement are cumulative with one another and with any other rights or remedies that may be available under applicable law, and the exercise or failure to exercise any right or remedy shall not preclude the exercise of that right or remedy at any other time or of any other right or remedy at any time.

27. Execution and Approval. The delivery of an unsigned draft of this Agreement shall not constitute an offer but shall be for purposes of review and discussion. Neither Seller nor Buyer shall be bound by this Agreement unless approved by Seller's Board of Directors in a duly noticed public meeting and executed by both Seller and Buyer.

[Signatures Start on Next Page]

Executed by the parties' duly authorized representatives as of the Effective Date.

SELLER:

NEVADA COUNTY CONSOLIDATED FIRE
DISTRICT, a consolidated fire district

By: _____
Name: _____
Title: _____

BUYER:

ALOHA TOWERS, LLC, a Delaware limited
liability company

By: _____
Ryan D. Lepene, Vice President

LIST OF SCHEDULES

- Schedule 1.1(a): Rent Roll
- Schedule 1.2: Form of Easement

SCHEDULE 1.1(a)

Rent Roll: Tower-Related Ground Leases

Option and Lease Agreement dated November 16, 2004 by and between NEVADA COUNTY CONSOLIDATED FIRE DISTRICT and ALOHA TOWERS, LLC (the successor-in-interest to prior tenants, Nevada County Cellular, LLC and New Cingular Wireless PCS, LLC ("New Cingular")); Octagon Towers, LLC became the successor-in-interest to New Cingular pursuant to an Omnibus Assignment and Assumption of Ground Leases dated December 20, 2019 and subsequently contributed the lease and other assets relating to the lease to Buyer pursuant to a Contribution Agreement dated March 11, 2020), as amended by First Amendment to Option and Lease Agreement dated October 5, 2006, as amended by Second Amendment to Option and Lease Agreement dated June 29, 2009 and as further amended a third time by Agreement Reinstating and Amending Option and Lease Agreement dated January 1, 2017

A.	Tenant:	Buyer
B.	Current Term Commencement:	November 1, 2016
C.	Current Term Expiration:	October 31, 2021
D.	Number/Length of Renewal Terms:	Two, five-year renewal terms
E.	Monthly Rent; other Payments Due:	\$1,200; monthly rent escalates by 10% every renewal term
F.	Security Deposit:	None

Option and Land Lease Agreement dated December 14, 2016 between NEVADA COUNTY CONSOLIDATED FIRE DISTRICT and Verizon, as evidenced by Memorandum of Lease recorded December 23, 2016 as Document #20160029796 of the Nevada County, California recorder.

A.	Tenant:	Verizon
B.	Current Term Commencement:	January 1, 2017
C.	Current Term Expiration:	December 31, 2021
D.	Number/Length of Renewal Terms:	Four, five-year renewal terms; followed by perpetual five-year renewals unless terminated by either party upon at least three months' notice
E.	Monthly Rent; other Payments Due:	\$925; monthly rent escalates by 3% every renewal term
F.	Security Deposit:	None

SCHEDULE 1.2

**Communications Facility Easement Agreement
and Assignment of Tower-Related Ground Leases**

(see attached)

SCHEDULE 1.2

Prepared by and after
recording, return to:

ALOHA TOWERS, LLC
57 East Washington Street
Chagrin Falls, Ohio 44022

APN: 023-610-041-000 (portion of)

COMMUNICATIONS FACILITY EASEMENT AGREEMENT
AND ASSIGNMENT OF TOWER-RELATED GROUND LEASES

THIS COMMUNICATIONS FACILITY EASEMENT AGREEMENT AND ASSIGNMENT OF TOWER-RELATED GROUND LEASES (this “Easement”) is made as of _____, 2021 (the “Effective Date”) by and between NEVADA COUNTY CONSOLIDATED FIRE DISTRICT, a consolidated fire district, as grantor (“Grantor”), having an address at 640 Coyote Street, Nevada City, California 95959, and ALOHA TOWERS, LLC, a Delaware limited liability company, as grantee (“Grantee”), having an address at 57 East Washington Street, Chagrin Falls, Ohio 44022.

Grantor owns real property located in Nevada County, California at 14400 Golden Star Road, Grass Valley (formerly 14518 State Highway 49, Grass Valley, California 95949), as more particularly described on Exhibit A attached hereto and made a part hereof (“Grantor’s Property”), portions of which are used by Grantee and its subtenants pursuant to the occupancy agreements identified on Exhibit B attached hereto and made a part hereof (the “Tower-Related Ground Leases”) for the placement of the Communications Equipment (defined below).

Pursuant to a Purchase and Sale Agreement dated _____, 2021, Grantor has agreed to grant to Grantee, among other things, (i) an easement on all space in, on, over and under Grantor’s Property used by Grantee and its subtenants for Communications Equipment as such space may be further described in the Tower-Related Ground Leases and more particularly described on Exhibit C attached hereto and made a part hereof (the “Existing Ground Space”), (ii) the access and utilities easements granted under the Tower-Related Ground Leases and more particularly described on Exhibit C and (iii) the Grantor’s interest as landlord in the Tower-Related Ground Leases and all rental payments associated with the Tower-Related Ground Leases.

NOW, THEREFORE, on the terms and subject to the conditions set forth in this Easement, the payments described in Section 5 and other good and valuable consideration, the parties agree as follows:

1. Grant of Easement. Upon the terms and conditions set forth herein, Grantor hereby grants, bargains and conveys to Grantee an easement in, on, under and over the Existing Ground Space described on Exhibit C (the “Easement Premises”). Grantee’s right to an easement in, on and over all portions of the Easement Premises for the purposes stated in the recitals to this Easement and the Tower-Related Ground Leases are exclusive as described in Section 2.1.

2. Access and Utility Easements.

2.1 Access Easement. Grantor hereby grants to Grantee, its tenants and licensees, and their successors and assigns, the access easements granted under the Tower-Related Ground Leases as more particularly described on Exhibit C (the “Access Easement”). Grantee will use commercially reasonable efforts to only use the Access Easement during traditional working hours, except in the event of emergencies.

2.2 Utility Easement. Grantor hereby grants to Grantee, its tenants and licensees, and their successors and assigns, or to such utility company which Grantee shall designate, the utility easements granted under the Tower-Related Ground Leases as more particularly described on Exhibit C attached hereto (the “Utility Easement”). Grantee will (i) use commercially reasonable efforts to only service the Utility Easement during traditional working hours, except in the event of emergencies, and (ii) notify Grantor in advance of its need to install, maintain or repair its cables, wires, related fixtures and Communications Equipment located in the Easement Premises; EXCEPT HOWEVER, in the case of an emergency whereupon notification shall follow. Upon prior notice to Grantor, Grantee and its tenants and licensees may have electrical current meters installed on the Easement Premises. The cost of such meter and the installation, maintenance and repairs thereof shall be paid by Grantee or its tenants and licensees.

3. Assignment of Tower-Related Ground Leases. Grantor hereby transfers and assigns to Grantee as of the Effective Date all of its right, title and interest in, to and under the Tower-Related Ground Leases identified on Exhibit B and any amendments thereto, including without limitation, all rents and other monies due to Grantor. Grantor and Grantee intend that this Easement serve as an absolute assignment and transfer to Grantee of the Tower-Related Ground Leases and all rents and other monies due Grantor pursuant to the Tower-Related Ground Leases. Grantor designates Grantee as the lessor under the Tower-Related Ground Leases and Grantee assumes the obligations and liabilities of Grantor under the Tower-Related Ground Leases but only to the extent that such obligations and liabilities accrue on or after the Effective Date. Grantee releases, holds harmless and indemnifies Grantor for any claims which arise

after the Effective Date under the Tower Related Ground Leases unless such claim pertains to Grantor's acts or omissions prior to the Effective Date.

4. Term. Commencing upon the Effective Date, the term of this Easement shall be for a period of forty-one (41) years (the "Term"). Grantee shall surrender the Easement on or before the expiration of the Term or any earlier termination date, free and clear of any liens or encumbrances and may surrender this Easement for any reason or at any time by giving thirty (30) days' notice to Grantor. In the event Grantee and its customers or sublicensees voluntarily cease to use the Easement for a period of more than three (3) years (for reasons other than casualty, condemnation or Act of God), the Easement shall be deemed abandoned. Upon surrender or abandonment, this Easement will be terminated, Grantor and Grantee shall execute and record such documents reasonably required to terminate this Easement and neither Grantor nor Grantee will have any further obligations under this Easement. Termination or abandonment does not entitle Grantee to reimbursement of any consideration paid to Grantor in connection with Grantor's grant of this Easement, whether paid under this Easement or the Purchase and Sale Agreement. This Easement may not be terminated by Grantor, unless Grantee has breached the terms of this Easement and such breach has not been cured within one hundred twenty (120) days following the delivery of Grantor's notice of such breach.

5. Easement Payments. Grantee shall pay to Grantor the "Purchase Price" for the Easement in accordance with the terms of the Purchase Agreement.

6. Use. Grantee shall only use the Easement Premises for the purpose of constructing, maintaining, repairing, replacing, operating, improving and removing such Communications Equipment reasonably required by Grantee and its tenants and licensees for use as a telecommunications facility and any other related incidental activities as may be required or permitted by applicable laws, rules, regulations or guidelines. As used in this Easement, "Communications Equipment" shall include but is not limited to the following equipment, whether owned by Grantee or any of its tenants or licensees: (a) antenna support structures (including towers) and building(s) and cabinets to house equipment, including generators, necessary to operate the equipment; (b) coaxial transmission lines; (c) radio communication antennas and equipment consisting of transmitters, receivers and microwave dishes; (d) a fence to enclose all improvements; and (e) any and all equipment, supplies or materials reasonably related to the foregoing. All improvements constructed or installed by Grantee upon the Easement Premises shall be at Grantee's expense. Except as otherwise provided herein, no further improvements except for the existing Communications Equipment, shall be constructed and/or maintained on the Easement Premises without Grantor's prior written approval of plans and specifications, including the aesthetic and visual nature of the Communications Equipment, which approval will not be unreasonably withheld, conditioned or delayed. Grantor shall endeavor to approve or request changes to the plans and specifications within forty-five (45) days of receipt of plans for any new installation and within thirty (30) days of receipt of plans for modifications to existing Communications Equipment. If Grantor disapproves of the

proposed plans for any reason, Grantor shall identify its reason for disapproval and provide Grantee the opportunity to submit revised plans implementing Grantor's feedback, which Site Owner shall consider within an additional 15-day review period. If Grantor does not approve or deny such plans and specifications within forty-five (45) days for new installations or within thirty (30) days for modifications to existing Communications Equipment following initial plan submittal to Grantor or within fifteen (15) days upon resubmittal of revised plans to Grantor, Grantor's approval will be deemed to have been given. Grantee shall maintain the existing concealment elements of the Communications Equipment and support structure as a faux-pine tree, and the aesthetic and visual nature of the Communications Equipment, including color, composition and degree of concealment, shall complement and blend into the Grantor's Property and surrounding community to the maximum extent reasonably feasible. All work done, including construction of any communications tower by Grantee, shall be performed in accordance with the approved plans unless otherwise approved in writing by Grantor. Grantee shall not change the existing grade or otherwise modify the topography of the Easement Premises or Grantor's Property affected by this Easement without prior written consent of Grantor, which shall not be unreasonably withheld, conditioned or delayed. Notwithstanding the foregoing, Grantee may, without consent, repair or modify the existing Communications Equipment and replace the existing Communications Equipment with substantially similar Communications Equipment. Subject to approval by Grantor, Grantee may traverse Grantor's Property in order to connect to public utilities. Grantee may, upon notice to Grantor, trim any trees on Grantor's Property that that interfere with the Communications Equipment, it being understood that Grantor has no obligation to do so. Grantee must comply with Grantor's guidelines as to construction occurring within the vicinity of Grantor's facilities. Grantee will not use the Easement Premises, the Access Easement or the Utility Easement in a manner that interferes with Grantor's use of Grantor's Property.

7. Indemnity. Grantee hereby agrees to defend, indemnify and hold Grantor and its directors, officials, officers, agents and employees free and harmless from and against any and all claims, demands, causes of action, costs, liabilities, expenses, losses, damages or injuries of any kind in law or equity, to persons or property, including wrongful death, in any manner to the extent caused by the negligence or willful misconduct of Grantee, its partners, affiliates, agents officials, officers or employees in performance of this Easement or use of the Easement Premises or Grantor's Property. Grantee shall defend, with counsel reasonably approved by Grantor, at Grantee's sole expense, any and all aforesaid suits, actions or proceedings, legal or equitable, that may be brought or instituted against Grantor, its directors, officials, officers, agents or employees. Grantee shall pay and satisfy any judgment, award or decree that may be rendered against Grantor, its directors, officials, officers, agents or employees covered by this indemnity provision. Grantee shall reimburse such Parties for any and all reasonable legal expenses and costs incurred by one or all of them in connection with this Easement or the indemnity herein provided. Grantee's obligation shall survive termination or expiration of this

Easement, and shall not be restricted to insurance proceeds, if any, received by Grantor or its directors, officials, officers, agents or employees.

8. Insurance. Grantee shall, at its expense, maintain during the Term, comprehensive general liability and property liability insurance with liability limits of not less than One Million Dollars (\$1,000,000.00) for injury to or death of one or more persons in any one occurrence, Two Million Dollars (\$2,000,000.00) in the aggregate, with umbrella liability coverage of at least Ten Million Dollars (\$10,000,000) and One Million Dollars (\$1,000,000.00) for damage to or destruction of property in any one occurrence. Grantor shall be named as an additional insured, as its interest may appear, and the policies shall contain cross liability endorsements. Grantee may carry said insurance under a blanket policy. Grantee shall deliver to Grantor, on or before the Effective Date and, upon request, each year thereafter at renewal, certificates evidencing the existence and amounts of such insurance. No policy shall be cancelable or subject to reduction of coverage except after ten (10) days' prior written notice to Grantor. The general liability insurance policy shall name Grantor, its elected officials, officers, employees, agents, and volunteers as additional insureds. The general liability insurance shall be primary as to Grantee's defense and indemnification obligations herein with respect to any insurance or self-insurance programs covering Grantor, its elected officials, officers, employees, agents, and volunteers with respect to the negligent acts of Grantee, or if in excess stand in an unbroken chain of coverage in excess of Grantee's scheduled underlying coverage. The general liability insurance shall contain standard separation of insureds provisions and shall contain no special limitations on the scope of its protection to Grantor, its elected officials, officers, employees, agents, and volunteers. Grantor and Grantee release each other and their respective officials, directors, employees, representatives, and agents from any claims for damage or harm to any person, Easement Premises, or Communications Equipment caused by, or which result from, risks insured under any insurance policy carried by the Parties at the time of such damage or harm. Grantor and Grantee shall cause each insurance policy obtained by them to provide the insurance company waives all right of recovery by way of subrogation against the other in connection with any damage or harm covered by such policy.

9. Defaults and Remedies:

(a) Notwithstanding anything in this Easement to the contrary, neither Grantor or Grantee shall be in default under this Easement for failure to perform any obligation under this Easement until thirty (30) days after receipt of written notice of the act or omission constituting the default; provided, however, if any such default cannot reasonably be cured within thirty (30) days, neither party shall be deemed to be in default under this Easement if such defaulting party commences to cure such default within said thirty (30) day period and thereafter diligently pursues such cure to completion.

(b) Should Grantee fail to perform any obligations under this Easement and such breach shall continue uncured one hundred twenty (120) days following the receipt of

written notice, as provided in Section 9(a) above, Grantor may seek specific performance or actual damages or invoke any other remedies available in law or in equity.

(c) Should either party breach any material term or covenant in this Easement or fail to perform any obligation under this Easement, and such breach shall continue uncured one hundred twenty (120) days following the receipt of written notice, as provided in Section 9(a) above, the other party may seek specific performance or actual damages or invoke any other remedies available in law or in equity or, at its option, cure such default. All sums expended by such enforcing party in connection therewith shall be paid by the breaching party to the enforcing party upon demand.

10. Taxes. Grantee will pay all personal property taxes assessed on, or any portion of such taxes attributable to, the Communications Equipment. Grantor is a public entity and tax exempt and shall not be responsible for any real property taxes so long as it holds the Property, and thus any property taxes assessed against the Property by the tax assessing agency shall be Grantee's expense. If Grantor transfers the Property to a taxable entity, such successor grantor agrees that it will promptly pay when due all real estate taxes (the "Taxes") levied against Grantor's Property and this Easement not attributable to Grantee's interest and tax assessment. If Grantor is a taxable entity and fails to pay any Taxes when due, Grantee shall have the right, but not the obligation, to pay such Taxes on behalf of Grantor after Grantee gives Grantor thirty (30) days' notice. In such event, Grantor shall reimburse Grantee for the full amount of such Taxes paid by Grantee on Grantor's behalf within fifteen (15) business days of Grantor's receipt of an invoice from Grantee.

11. Tests. So long as Grantor's operations are not materially disturbed or interfered with, throughout the Term, Grantee and its tenants and licensees shall have the right to conduct survey, soil, radio coverage, and environmental tests and conduct any other investigations needed to determine if the Easement Premises, Access Easement and Utility Easement are suitable for the construction, installation, maintenance, repair, replacement, improvement, operation and removal of the Communications Equipment.

12. Non-Interference.

12.1 Grantor Interference.

(a) Grantee acknowledges and understands that there may be communications facilities on Grantor's Property belonging to Grantor and one or more third parties that have entered into an agreement(s) (the "Prior Use Agreement(s)") with Grantor prior to the dates of the Tower-Related Ground Leases (referred to as the "Prior User(s)"), pursuant to which the Prior User(s) has(ve) been permitted to install and operate communications equipment on Grantor's Property. Where applicable, Grantee represents and warrants that prior to the execution of this Easement, Grantee has determined that the Prior

Users present no material interference with Grantee's intended use within the Easement Premises.

(b) Grantee shall operate the Communications Equipment in a manner that will not cause harmful interference to (i) the Grantor's use of Grantor's Property, or (ii) any communications equipment operated and/or owned by the Prior User(s) as of the date of the Tower-Related Ground Leases, provided that the Prior User(s) operates its communications equipment in accordance with the terms of the Prior Use Agreement(s). If Grantee's Communications Equipment causes such harmful interference, Grantee will immediately take all steps necessary to correct and eliminate the interference, including but not limited to, at Grantee's option, powering down such equipment and later powering up such equipment for intermittent testing. If such interference cannot be corrected or powered down within two (2) days after Grantee is advised of such interference, Grantor may require that Grantee cease (or cause the cessation of) operation of the interfering equipment until such interference can be so corrected at which time the operation of such equipment may resume.

(c) Grantee further acknowledges that Grantor assumes no risk or liability for any interference with Grantee's use of Grantor's Property which results from the operation of communications equipment on Grantor's Property by the Prior User(s) under the Prior Use Agreement(s) and agrees that Grantor shall be held harmless from claims due to any such interference, pursuant to the indemnification terms set forth in Section 7 herein.

(d) Grantor reserves the right to license or lease other portions of the Grantor's Property to third parties ("Subsequent Users") during the Easement Term but only if Grantor includes in any agreements with Subsequent Users an "Interference" provision in substantially the same form as this Section 12.1 including an obligation by Subsequent Users not to interfere with Grantee or other Prior Users of Grantor's Property. If, subsequent to the installation of the Communications Equipment, any Subsequent User equipment on the Grantor's Property causes harmful interference with the Communications Equipment, Grantee may use any and all efforts to resolve the interference issues in cooperation with the owner and operator of the new equipment without involving Grantor personnel. Grantor hereby appoints Grantee its attorney in fact, which power of attorney is coupled with an interest, for the sole purpose of enabling Grantee to take any and all actions to enforce the interference provisions of the Subsequent Users agreements. If any Subsequent Users cannot correct such harmful interference within ten (10) business days of Grantee's written notification thereof to Grantor, Grantee may terminate this Easement upon sixty (60) days written notice to Grantor and obtain a refund of that portion of the Easement Fee attributable to the remaining Term or seek injunctive or other legal or equitable relief against/from such Subsequent Users. The refund shall be Grantee's sole and exclusive remedy and recovery as against Grantor for any interference, and Grantee hereby waives any other rights or remedies it may have at law or in equity against Grantor related thereto. The parties recognize and agree that it is the intention of this Section 12.1 that Grantor not become embroiled in any disputes or proceedings between

Grantee and any other users of the Grantor's Property, and/or expend funds as a result thereof; therefore, Grantee agrees to indemnify, defend, and hold harmless the Grantor against any claim related to or arising from any disputes or proceedings between Grantee and any other users of the Grantor's Property.

(e) Nothing contained in this Section 12 or elsewhere in this Easement is intended to confer any rights or remedies under, or by reason of this Easement on, or waive any claims against, or adversely affect any rights of, any person or entity other than the parties hereto. Further, nothing contained in this Section 12 or elsewhere in this Easement is intended to prevent Grantor or any governmental entity acting with the permission of Grantor from using Grantor's Property for the transmission, reception and relay of communication signals over the wireless spectrum for non-commercial, governmental use, provided such permitted transmission, reception and relay of communication signals on Grantor's Property over the wireless spectrum for non-commercial, governmental use shall not include the provision of personal wireless services or telecommunication services for commercial purposes.

12.2 Grantee Interference. Except in emergencies as agreed to by Grantor, Grantee shall not perform or cause to be performed any tests, construction, installation, operation, maintenance or repair activities on the Grantor's Property which interfere with Grantor's quiet enjoyment of the Grantor's Property's not a part of the Easement Premises or which interfere with Grantor's emergency communication system or fire protection operations. All operations by Grantee shall be in compliance with all Federal Communications Commission ("FCC") requirements, as well as other applicable Federal, State and local laws, rules and regulations. Grantee or its tenants, licensee, employees or contractors may not obstruct or interfere with any governmental use of Grantor's Property, and any access, right of way, equipment or storage area which is a part of Grantor's fire protection facilities or otherwise impede Grantor's reasonable use of the Grantor's Property. Any such blockage or interference by Grantee may result in a citation by municipal authorities for such violations, in addition to other remedies as provided herein.

13. Nature of Grantee's Property.

13.1 Fixtures. Grantor covenants and agrees that notwithstanding any contrary provision of statutory or common law, no part of the improvements, including without limitation, the Communications Equipment, constructed, erected or placed by Grantee or Grantee's tenants or licensees on the Easement Premises shall be deemed by Grantor to be or become affixed to or a part of the Easement Premises, it being the specific agreement of Grantor and Grantee that all improvements of every kind and nature constructed, erected or placed by Grantee or any tenants or licensees on the Easement Premises shall be and remain the personal property of Grantee or Grantee's tenants or licensees and may be removed by Grantee as provided in this Easement. Grantee agrees to save Grantor harmless on account of claims or mechanic's, materialman or other liens imposed upon the Easement Premises in connection

with any alterations, addition, or improvements to the Easement Premises made by Grantee, Grantee's agents, employees, contractors, tenants or licensees.

13.2 Waiver of Grantor Liens. Grantor waives any rights it may have to assert any liens, encumbrances or adverse claims, statutory or otherwise, against the Communications Equipment, including any rights it may have in its capacity as Grantor under this Easement. Grantee, Grantee's tenants, licensees or such designee in its sole discretion, may remove its Communications Equipment or any portion of it at any time during the Term of the Easement, without notice to Grantor and without Grantor's consent.

14. Assignment or Subletting.

14.1 Grantee may assign this Easement without the consent of Grantor to any of its parent, subsidiaries of its parent, subsidiaries or successor legal entities, or to any entity acquiring substantially all of the assets or membership interests of Grantee. All other assignments require the consent of Grantor which consent shall not be unreasonably withheld, conditioned or delayed.

14.2 Grantee may sublicense its antenna structure and the Easement Premises to any qualified third-party communications provider consistent with this Easement and subject to the advance written consent of Grantor of the Communications Equipment in accordance with Section 6, which consent shall not be unreasonably withheld, conditioned or delayed. Prior to doing so, Grantee shall notify Grantor. However, in the event that such additional sublicensee requires additional ground space outside of the Easement Premises, it shall enter into a separate license with Grantor to rent such additional ground space or this Easement may be amended to provide for such additional space. Grantor may grant or deny such requests for additional ground area in its sole discretion, including conditioning execution of such new or amended ground agreements on the payment of additional ground rent.

14.3 Grantee may assign, mortgage, pledge, hypothecate or otherwise transfer without consent its interest in this Easement to any financing entity, or agent on behalf of any financing entity to whom Grantee (i) has obligations for borrowed money or in respect of guaranties thereof, (ii) has obligations evidenced by loans, bonds, debentures, notes or similar instruments, or (iii) has obligations under or with respect to letters of credit, bankers acceptances and similar facilities or in respect of guaranties thereof; provided that any such transferee shall be bound by the provisions of this Easement.

14.4 Any attempted or unauthorized assignment or sublicense shall be void and shall be cause for termination of this Easement if not reversed within the time period provided in Section 9. Consent to one assignment shall not be deemed consent to any subsequent assignment.

15. Governmental Condemnation or Taking. In the event that any governmental, quasi-governmental agency or other public body exercises its power of eminent domain and thereby takes all or part of the Easement Premises or adjoining or adjacent property subject to an easement hereunder, apportionment thereby making it physically or financially unfeasible, as determined by Grantee in its sole discretion, for the Easement Premises to be used in the manner it was intended to be used by Grantee under this Easement, Grantee shall have the right to assert a claim against the condemning agency for the portion attributable to Grantee's interest in the Easement Premises and to terminate this Easement effective as of the date the condemning agency takes possession. If only a portion of the Easement Premises is taken by eminent domain, and Grantee does not elect to terminate this Easement under this provision, then this Easement shall continue.

16. Damage or Destruction.

(a) In the event of any damage to or destruction of the Easement Premises, the Access Easement or the Utility Easement or any condemnation thereof, which renders the Communications Equipment inoperable or unusable, Grantee and its tenants and licensees shall have the right, at Grantee's option and upon reasonable prior notice to Grantor, to reconstruct the Communications Equipment on the Easement Premises and, during reconstruction, to construct or install temporary facilities, including temporary or replacement antennae, if necessary, elsewhere on the Easement Premises or on mutually agreed-upon locations on Grantor's Property and to establish alternative easements for access and utilities, in such locations as are reasonably acceptable to Grantor and in a manner which will not interfere with Grantor's use of Grantor's Property or any repair or reconstruction efforts, in order to continue operation of the Communications Equipment. In such event, Grantee's temporary facilities, including but not limited to temporary or replacement antenna or a cell on wheels shall not be used, installed, or operational for more than one hundred eighty (180) days following the event of damage to or destruction of the Easement Premises. Grantor shall allow Grantee and its tenants and licensees to install such additional equipment and fixtures, including but not limited to, antennae, cables and wires, and shall permit Grantee and its tenants and licensees access, repair and maintenance rights as may be necessary to allow Grantee and its tenants and licensees to operate and maintain such temporary facilities until the Easement Premises, Access Easement and/or Utility Easement have been sufficiently repaired to permit use of the Communications Equipment on its prior location on the Easement Premises or until a substitute permanent location on Grantor's Property (with substitute access and utility easements, if necessary) that does not interfere with Grantor's or Grantor's other tenants' normal use of Grantor's Property has been mutually chosen by Grantor and Grantee and a substitute permanent facility has been completed, provided such temporary facilities are used, installed, or operational for no more than one hundred eighty (180) days following the event of damage to or destruction of the Easement Premises, or longer if mutually agreed upon and memorialized in writing signed by both Parties.. If the size of any

replacement Easement Premises is larger than the original Easement Premises, Grantor has the right to request additional consideration for the replacement Easement Premises.

(b) If the Easement Premises are repaired, Grantee and its tenants and licensees shall have the right to construct and install replacement Communications Equipment, including, but not limited to, the antenna support structures, antennae, cables, conduits, poles, wires and electronic or other equipment, in and on the repaired Easement Premises together with replacement access and utility easements if necessary, in substantially the same location and manner as prior to the occurrence of the damage or at another location on the Easement Premises provided that such relocation does not materially interfere with Grantor's or Grantor's other tenants' normal use of Grantor's Property, provided such replacement Communications Equipment and related facilities are approved by Grantor in accordance with Section 6 herein. It is the intention of the parties that Grantee and its tenants and licensees shall be able to maintain continuous operation and use of the Communications Equipment and any future Communications Equipment throughout the Term.

(c) If Grantee elects to continue operation of the Communications Equipment pursuant to this Section 16, this Easement shall not terminate on account of such damage, destruction or condemnation, but shall continue in effect.

17. Consents and Approvals. Grantee and/or its tenants and licensees shall maintain the permits necessary for the Communications Equipment. Upon execution of this Easement, Grantor agrees to cooperate with Grantee in all respects in connection with any application made by Grantee, in the name of Grantor, to any governmental authority for any license, permit or approval or renewal thereof. Procurement of licenses, permits and/or approvals necessary for the construction, maintenance and operation of Grantee's or its tenants' or licensees' Communications Equipment shall be made at Grantee's expense, and Grantor shall have no obligations with respect thereto. Whenever the consent or approval of either party is required or a determination must be made by either party under this Easement, no such consent or approval shall be unreasonably withheld, denied or delayed, and all such determinations shall be made on a reasonable basis and in a reasonable manner.

18. Quiet Possession; Maintenance of Grantee's Easement Area / Communications Equipment. Grantee shall have the right to occupy the Easement Premises pursuant to the terms of this Easement. Grantee shall, at its sole cost and expense, keep the Easement Premises free of noxious weeds and trash, and in good and proper condition in compliance with all applicable laws and regulations concerning the use of Easement Premises. Grantee shall also not cause or permit trash or other debris to be placed on Grantor's Property. All Communication Equipment shall be maintained in good and working order and good appearance, provided that any noticeable degradation or discoloration of the Communication Equipment in comparison with their original appearance shall be deemed not to constitute "good appearance" for purposes of this section, in accordance with Grantor's written direction which may be provided from time

to time, including but not limited to, painting and screening. In addition, Grantee shall make any surface or underground repairs to the Easement Premises or Grantor's Property caused by or incident to Grantee's use of the Easement Premises or implementation of this Easement. Grantee accepts the Easement Premises in its "as-is" condition with all faults and Grantor shall not be required to perform, or bear the cost of, any work with respect to that portion of Grantor's Property granted to Grantee in this Easement, or to pay any fees or other costs or expenses arising from or in connection with Grantee's use of Grantor's Property and/or its development by Grantee, any and all of which shall be the responsibility of, and borne by, Grantee; provided, however, Grantor shall be responsible for damage to the Easement Premises caused by Grantor's own willful misconduct or negligent acts.

19. Debt Security. Grantor covenants and agrees that, without the prior consent of Grantor, at all times during the Term, Grantee shall have the right to mortgage or convey by deed of trust, deed to secure debt or other instrument adequate for the purpose of securing any bona fide indebtedness or evidence thereof, this Easement or the easement holder's interest of Grantee created hereby, together with all of Grantee's right, title, and interest in and to the improvements hereinafter constructed, erected, or placed on the Easement Premises by Grantee, provided that no such mortgage, conveyance or encumbrance, nor any foreclosure thereof, nor any purchase thereunder, shall impair or abridge the rights of Grantor, as provided herein.

20. Estoppel Certificates, Grantor's Acknowledgment of Rights, and other Similar Documents. Grantor agrees that it will from time to time, within fifteen (15) days after request by Grantee, execute and deliver an estoppel certificate, Grantor's acknowledgement of rights or other similar statement, in a form that is reasonably acceptable to both Grantor and Grantee.

21. Environmental Matters.

21.1 Grantee's Representations and Limitation. Grantee shall not introduce or use any hazardous substance or solid, liquid, or gaseous waste ("Hazardous Substances") on the Easement Premises or Grantor's Property in violation of any applicable federal, state or local environmental laws. Grantee shall not be responsible for any Hazardous Substances arising or present on or before the Effective Date except to the extent otherwise provided in the Tower-Related Ground Leases. Liability of Grantee for any claims with respect to any Hazardous Substances at Grantor's Property or the Easement Premises shall be limited to contamination that is shown by clear evidence to have been solely caused by a release of a Hazardous Substance by Grantee (whether prior to, on or after the Effective Date), and in violation of any applicable federal, state or local environmental laws. Grantor makes no warranty or representation whatsoever concerning the Easement Premises or Grantor's Property, including without limitation, the condition, fitness or utility for any purpose thereof of any improvements thereto, or the presence or absence of any Hazardous Substances thereon, or compliance with applicable laws, ordinances or governmental regulations. Grantee acknowledges and agrees it is a sophisticated investor in communication facilities and has investigated and made itself

familiar with the Easement Premises and the Communication Facilities, and, except as otherwise stated, Grantee's right to use the Easement Premises and Grantor's Property is strictly on an "AS-IS" basis with all faults. Grantor hereby disclaims all warranties whatsoever, express or implied, regarding the condition of the soil (or water), geology, and any warranty of merchantability or habitability or fitness for a particular purpose.

21.2 Except as otherwise specifically permitted under the terms of this Easement, Grantee shall not use, create, generate, store, deposit, dispose of or allow any Hazardous Substances on, under, about or within the Grantor's Property or Easement Premises in violation of any federal, state, or local law, rule, regulation, order, decree or other requirement regarding hazardous substances. Storage of batteries for emergency power, fuel for generators to be used during power outages, and ordinary paints, solvents and similar substances commonly used in small quantities and necessary for maintenance of the Communication Equipment are excepted from the preceding prohibition of use by Grantee of Hazardous Substances on the Easement Premises, so long as Grantee complies with all applicable federal, state and local laws rules and regulations governing the use of such items.

21.3 No permanent underground or above ground storage tanks shall be installed on the Easement Premises or Grantor's Property.

21.4 Grantor or its officers, employees, contractors, or agents shall at all times have the right to go upon and inspect the Easement Premises and the operations conducted thereon to assure compliance with the requirements herein stated. This inspection may include taking samples for chemical analysis of substances. In the event Hazardous Substances are discovered, Grantee shall disclose to Grantor the specific information regarding Grantee's discovery of any Hazardous Substances placed on, under, about or within the Easement Premises or Grantor's Property by Grantee or its employees or agents, and provide written documentation of its safe and legal disposal.

21.5 Breach of any of the covenants, terms, and conditions contained in this Section 21, and Grantee's failure to cure within thirty (30) days of Grantee's receipt of written notice from Grantor, shall give Grantor the authority to require the shutdown of Grantee's operations thereon, at the sole discretion of Grantor, until such compliance occurs. Grantee will continue to be liable under this Easement to remove and mitigate all Hazardous Substances placed by Grantee on, under, about or within Easement Premises or Grantor's Property. Grantee shall be responsible for, and bear the entire cost of, removal and disposal of, all Hazardous Substances introduced to the Easement Premises and Grantor's Property by Grantee during Grantee's period of use and possession of the Easement Premises or Grantor's Property. Upon termination of this Easement, Grantee shall, in accordance with all laws, remove from the Easement Premises or Grantor's Property, any equipment or improvements placed on the Easement Premises or Grantor's Property by Grantee that may be contaminated by Hazardous Substances.

21.6 Grantee shall defend, indemnify and hold Grantor and its officials, officers, employees, contractors and agents free and harmless from any and all claims, liability, injury, damage, costs, or expenses (including, without limitation, the cost of attorney's fees) arising as a result of the presence of use of any Hazardous Substances placed or caused to be placed by Grantee or its partners, affiliates, agents, officials, officers, contractors or employees on the Grantor's Property or Easement Premises. The foregoing indemnity is intended to operate as an agreement pursuant to, among other requirements, Section 107, subdivision (e) of CERCLA, 42 United States Code Section 9607, subdivision (e), and California Health and Safety Code Section 25364, to insure, protect, hold harmless and indemnify each Party from any liability created by the other Party pursuant to such sections and materials present and/or testing soils on the Easement Premises and taking photographs.

22. Vacating the Property. At the expiration of the term of this Easement or at any sooner termination of this Easement, Grantee shall quit and surrender possession of the Easement Premises and Grantor's Property, and within 60 days of such termination or expiration, notwithstanding any duties of any tenants contained in the Tower-Related Ground Leases, shall ensure that all Communication Equipment is removed from Easement Premises and Grantor's Property. Grantee shall be deemed to remain in possession of the Easement Premises until all Communication Equipment has been removed. Grantee agrees to pay any costs incurred by Grantor if Grantee fails to comply with this provision, including, without limitation, reasonable attorneys' fees and costs expended on any action by Grantor to compel removal by Grantee or collect the liquidated damages described in this section. If Grantee does not restore the Grantor's Property and Easement Premises as required, Grantor may remove the Communication Equipment and dispose of or store them at Grantee's sole cost and expense. In addition and not in lieu of the foregoing, Grantee agrees that the inconvenience and other damage to Grantor in the event of Grantee's failure to timely remove Communication Equipment is impossible to measure precisely, but that \$2,000.00 per day is a reasonable estimate of Grantor's damages. To this end, if Grantee does not remove the Communication Equipment, or restore the Grantor's Property and Easement Premises as required by 60 days after the expiration or earlier termination of this Lease, Grantee shall pay to Grantor the sum of \$2,000.00 as liquidated damages for each day following the 60th day after expiration or termination of this Lease when Communication Equipment are present on Grantor's Property or for each day for which restoration has not been completed. The Parties acknowledge and agree that the liquidated damages called for in this Section are not a penalty or forfeiture, are fair and reasonable under the circumstances, and have been calculated by reference to the losses which Grantor may incur in the event Grantee does not timely fulfill its obligations to remove the Communication Equipment from the Grantor's Property.

23. Notices. Notices will be effective if and when sent by registered or certified U.S. mail or reputable same-day or overnight courier, postage prepaid or otherwise accounted for by sender, and sent to the addresses set forth in in the Preamble above. Any party may change the

address to which notices are to be addressed by giving the other party notice in the manner set forth in this Section 23.

24. Entire Agreement and Binding Effect. This Easement and any attached Exhibits constitute the entire agreement between Grantor and Grantee. No prior written or prior, contemporaneous or subsequent oral promises or representations shall be binding. This Easement shall not be amended or changed except by written instrument signed by authorized representatives of the parties hereto. The provisions of this Easement shall be binding upon and inure to the benefit of the heirs, executors, administrators, successors and assigns of the parties.

25. Counterparts. This Easement may be executed in any number of counterparts, each of which shall be an original, but all of which together shall constitute but one instrument.

26. Recording of Easement. Grantor and Grantee hereby agree, following the execution of this Easement, that Grantee, at its sole expense, shall have the right to file this Easement of record in the county and state where the Easement Premises is located.

27. Time is of the Essence. Time is of the essence of this Easement and each and all of its provisions.

28. Governing Law. This Easement shall be construed and governed in accordance with the laws of the state in which the Easement Premises is located.

29. Severability. If any term, covenant, condition or provision of this Easement or application thereof shall, to any extent, be invalid or unenforceable, the remainder of this Easement shall not be affected thereby and shall be valid and enforceable to the fullest extent permitted by law.

30. Waiver. No failure or delay of the parties hereto to exercise their rights hereunder or to insist upon the strict compliance with any obligation imposed hereunder, and no course of dealing or custom or practice of either party hereto at variance with any term hereof, shall constitute a waiver or a modification of the terms hereof or the right to demand strict compliance with the terms hereof.

31. Covenant Running with the Land. The provisions of and covenants contained in this Easement shall run with the land and shall bind and inure to the benefit of Grantor, Grantee and their respective successors, heirs and assigns.

32. Attorneys' Fees. The prevailing party in any action brought by either party hereto, based on any claim arising under this easement, shall be entitled to reasonable attorneys' and/or consultants' fees.

[signatures start on the next page]

IN WITNESS WHEREOF, the parties have executed this Easement as of _____, 2021.

GRANTOR:

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT, a consolidated fire district

By: _____
Name: _____
Title: _____

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of _____

On _____ before me, _____ (insert name and title of the officer), personally appeared _____, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature _____ (Seal)

[Signatures continued on the following page]

GRANTEE:

ALOHA TOWERS, LLC, a Delaware limited liability company

By: _____
Ryan D. Lepene, Vice President

STATE OF OHIO)
)
COUNTY OF CUYAHOGA)

This instrument was acknowledged before me this _____ day of _____, 2021 by Ryan D. Lepene, the Vice President of ALOHA TOWERS, LLC, a Delaware limited liability company, on behalf of the limited liability company.

(Seal)

NOTARY PUBLIC, State of Ohio
Name: Diane S. Leung
My commission expires: No expiration

LIST OF EXHIBITS

- Exhibit A: Legal Description of Grantor's Property
- Exhibit B: Tower-Related Ground Leases
- Exhibit C: Legal Description of Easement Premises

EXHIBIT A

Legal Description of Grantor's Property

Real property located in the unincorporated area of the County of Nevada, State of California, described as follows:

PARCEL 1, AS SHOWN ON THE PARCEL MAP FOR H. MOBERLY, BEING A PORTION OF SECTION 14, TOWNSHIP 15 NORTH, RANGE 8 EAST, M.D.B. AND M., AS FILED IN THE OFFICE OF THE NEVADA COUNTY RECORDER ON OCTOBER 2, 1972, IN BOOK 3 OF PARCEL MAPS, AT PAGE 171.

EXCEPTING THEREFROM ALL THAT PORTION OF SAID LAND CONVEYED TO THE STATE OF CALIFORNIA AND DESCRIBED IN THOSE CERTAIN "GRANT DEEDS" RECORDED JUNE 01, 2010 AS INSTRUMENT NO'S. 20100012562, 20100012563 AND 20100012564, ALL OF OFFICIAL RECORDS.

APN: 023-610-041-000

EXHIBIT B

Tower-Related Ground Leases

Option and Lease Agreement dated November 16, 2004 by and between NEVADA COUNTY CONSOLIDATED FIRE DISTRICT and ALOHA TOWERS, LLC (the successor-in-interest to prior tenants, Nevada County Cellular, LLC and New Cingular Wireless PCS, LLC (“New Cingular”); Octagon Towers, LLC became the successor-in-interest to New Cingular pursuant to an Omnibus Assignment and Assumption of Ground Leases dated December 20, 2019 and subsequently contributed the lease and other assets relating to the lease to Buyer pursuant to a Contribution Agreement dated March 11, 2020), as amended by First Amendment to Option and Lease Agreement dated October 5, 2006, as amended by Second Amendment to Option and Lease Agreement dated June 29, 2009 and as further amended a third time by Agreement Reinstating and Amending Option and Lease Agreement dated January 1, 2017.

Option and Land Lease Agreement dated December 14, 2016 between NEVADA COUNTY CONSOLIDATED FIRE DISTRICT and SACRAMENTO VALLEY LIMITED PARTNERSHIP D/B/A VERIZON WIRELESS, as evidenced by Memorandum of Lease recorded December 23, 2016 as Document #20160029796 of the Nevada County, California recorder.

EXHIBIT C

Legal Description of the Easement Premises

33. Tower Easement Premises

[To be surveyed; existing leased area under both of the Tower-Related Ground Leases]

2. Access and Utility Easements

[To be surveyed; existing access and utility easements under both of the Tower-Related Ground Leases]



Nevada County Consolidated Fire District

Resolution 21-11

Transfer of Funds for Equipment and Vehicles

WHEREAS, Nevada County Consolidated Fire District (NCCFD) routinely contracts with the California Office of Emergency Services (CalOES) as per the terms of the Agreement For Local Government Fire and Emergency Assistance (agreement), and

WHEREAS, CalOES and/or CalFIRE may request NCCFD send personnel and equipment to emergencies throughout the state of California, as per the terms of the agreement, and

WHEREAS, the agreement allows NCCFD to be paid predetermined rates to cover expenses incurred when sending personnel and equipment to the requested emergencies, and

WHEREAS, the use of equipment and vehicles creates additional wear and tear on same, therefore increasing maintenance cost and reducing the useful life of those assets.

WHEREAS, 2020-21 was a busy fire season, resulting in wear and tear on equipment and vehicles, and therefore resulting in associated reimbursement.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Nevada County Consolidated Fire District to transfer \$75,000 of fire reimbursement funds currently in Operating fund 6722 to the Capital Reserve fund 6758 to be used for future payments for equipment and vehicles.

PASSED AND ADOPTED by the Board of Directors as Resolution of the Nevada County Consolidated Fire District at the Board Meeting held on the 17th day of June, 2021 by the following roll call:

Ayes:

Noes:

Absent:

Abstain:

Keith Grueneberg, President of the Board
Nevada County Consolidated Fire District

Attest:

Nicole Long, Secretary of the Board



Nevada County Consolidated Fire District

Resolution 21-12

Equipment Reserve Transfer

WHEREAS, the District utilizes a variety of equipment types for suppression, rescue and emergency situations, and

WHEREAS, such equipment needs to be replaced periodically due to wear and tear, service life standards, technology and safety standards, and

WHEREAS, such equipment is typically expensive and can place a financial burden on the District when replacement is necessary, and

WHEREAS, sound fiscal responsibility dictates setting funds aside on a consistent basis, so such equipment can be purchased when needed to maintain our service efficiency and safety standards, and

WHEREAS, Resolution 18-30 was adopted at the regular board meeting on December 20, 2018 mandating an annual reserve contribution of \$50,000 for the purchase of future equipment.

NOW, THEREFORE, BE IT RESOLVED the District transfer \$50,000 from Operating fund 6722 to Capital Replacement fund 6758

PASSED AND ADOPTED by the Board of Directors as Resolution of the Nevada County Consolidated Fire District at the Regular Board Meeting held on the 17th day of June, 2021 by the following roll call:

Ayes:

Noes:

Absent:

Abstain:

Keith Grueneberg, President of the Board
Nevada County Consolidated Fire District

Attest:

Nicole Long, Secretary of the Board



Nevada County Consolidated Fire District

Resolution 21-13

Designate Amount for Contingency Fund

WHEREAS, the Nevada County Consolidated Fire District (“the district”) Board of Directors (“the Board”), has established Contingency Fund 723; and

WHEREAS, the Board feels it prudent and conservative to maintain such fund to the equivalent of two months operating expenses, plus 10% for capital replacement; and

WHEREAS, operating expenses for fiscal year 2020-21 are projected to be \$600,789 per month plus 10% for an adjusted total of \$660,868 per month, for a two-month total of \$1,321,736 and

WHEREAS, the Contingency Fund has current funding of \$1,245,140.

NOW, THEREFORE, BE IT RESOLVED by the Board to direct staff to transfer \$76,596 from Operating Fund 722 to Contingency Fund 723, to obtain the desired two-month Contingency Fund of \$1,321,736 within the district’s accounting system.

PASSED AND ADOPTED by the Board of Directors as Resolution of the Nevada County Consolidated Fire District at the Regular Board Meeting held on the 17th day of June, 2021 by the following roll call:

- Ayes:
- Noes:
- Absent:
- Abstain:

Keith Grueneberg, President of the Board
Nevada County Consolidated Fire District

Attest:

Nicole Long, Secretary of the Board



Nevada County Consolidated Fire District

640 Coyote Street, Nevada City, CA 95959

(530) 265-4431 FAX (530) 265-4438

nccfire@nccfire.com • www.nccfire.com

RESOLUTION NO. 21-14

AUTHORIZED PERSONNEL RESOLUTION

WHEREAS, the Nevada County Consolidated Fire District Board of Directors is authorized by Health and Safety Code Section 13861 (d) to appoint necessary employees, to define their qualifications and duties, and to provide a pay schedule for performance of their duties, and;

WHEREAS, each year the Board of Directors must determine the number of employees needed to protect the lives and property of its residents and to perform other staff function, and;

WHEREAS, the Board must budget accordingly for the positions authorized by this resolution.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Nevada County Consolidated Fire District, the following number of personnel are hereby authorized for Fiscal Year 2021-2022:

<u>Description</u>	<u>Total Number</u>	<u>Description</u>	<u>Total Number</u>
Fire Chief	1	Deputy Fire Chief	1
Division Chief	0	Battalion Chief	2
Fire Marshal	1	Deputy Fire Marshal	1
Fire Captain	9	Lieutenant	6
Firefighter/Operator	12	Fire Mechanic I	0
Fire Inspector, Non-Safety	0	Finance Manager	1
Operations Sup Manager	1	Finance Administrative Asst.	1
Reserves	15	Fire Mechanic II	1
Service Technician	1	Seasonal Firefighters	9

ON A MOTION by Director _____, seconded by Director _____, the foregoing resolution was passed and adopted this 17th day of June, 2021, by the following vote to wit:

Ayes:
Noes:
Absent:
Abstain:

Keith Grueneberg, President of the Board
Nevada County Consolidated Fire District

Attest:

Nicole Long, Secretary of the Board



Nevada County Consolidated Fire District Resolution 21-15

Authorizing the Special Tax for Fire Suppression, Protection & Emergency Medical Response Services within the Boundaries of NEVADA COUNTY CONSOLIDATED FIRE DISTRICT & Requesting the County of Nevada to Levy & Collect District-Wide the Special Tax for Fire Suppression, Protection & Emergency Medical Response Services For FY 2021/2022 Tax Rolls

WHEREAS, the Board of Directors (the "Board") of the Nevada County Consolidated Fire District ("NCCFD" or "District") on November 17, 2011 adopted Resolution R11-16, with a Re-Ratification with Clarification on December 15, 2011 adopted as Resolution R11-18, a copy which is attached as "**Attachment 1**", calling for a mail ballot election to seek voter approval, which required approval by two-thirds of the registered voters of the District voting thereon, for a special tax for the purpose of maintaining appropriate fire protection and emergency medical response services, and approving an increase in the District appropriations limit, in accordance with the existing election regulations and the California Constitution; and

WHEREAS, the Board of Directors of the Nevada County Consolidated Fire District did adopt Resolution R12-04, copy attached as "**Attachment 2**", Certifying Balloting Results of the Mail Ballot Election Held on March 6, 2012 for a Special Tax Measure for Fire Suppression, Protection and Emergency Medical Response Services, which determined by the ballots processed that, with 68.543% approving, the measure passed; and

WHEREAS, Resolution R12-04 states that, as approved by the voters, the special tax shall continue until repealed by the Board of Directors or by the voters; the special tax amounts shall be levied against all taxable real property, and will be added to the property tax bills within the boundaries of Nevada County Consolidated Fire District beginning with the 2012/2013 fiscal year; and the increase in the District's appropriations limit shall be deemed effective beginning in the 2012/2013 fiscal year; and

WHEREAS, the Special Tax Rates, as outlined in Resolution R12-04, are excerpted and attached hereto as "**Attachment 3**", are to be applied to all parcels within the boundaries of the Nevada County Consolidated Fire District for Fiscal Year 2021/2022; and

WHEREAS, in accordance with the provisions in Resolution R11-18, which the Board of Directors has determined that, due to the increased costs of operations to the District, it is necessary and appropriate for the Board to exercise its authority under Resolution R11-18, Exhibit B, and hereby applies a cost of living index of 3 % to the special tax rate from the prior Fiscal Year for this Fiscal Year 2021/2022 which is reflected in the new rates (see "**Attachment 3**"); and,



Nevada County Consolidated Fire District Resolution 21-15

Authorizing the Special Tax for Fire Suppression, Protection & Emergency Medical Response Services within the Boundaries of NEVADA COUNTY CONSOLIDATED FIRE DISTRICT & Requesting the County of Nevada to Levy & Collect District-Wide the Special Tax for Fire Suppression, Protection & Emergency Medical Response Services For FY 2021/2022 Tax Rolls

WHEREAS, Government Code Section 50078.16 authorizes the District to provide for collection of the tax in the same manner and subject to the same penalties as, other fees, charges, and taxes fixed and collected by, or on behalf of the local agency. If the special taxes are collected by the County, the County may deduct its reasonable costs incurred for the services before remittal to the District, which is outlined in the previously approved and continuous "Standard Form Tax Collection Services" Contract; and,

WHEREAS, the County of Nevada Auditor-Controller's office has notified NCCFD in a memo dated May 13, 2021, (see "**Attachment 4**"), that a flat charge of \$200.00 will be applied to the tax district code and a 50-cent per parcel charge will be applied to each improved and unimproved parcel within the specified Tax Rate Area (see "**Attachment 5**").

NOW THEREFORE, the Board of Directors of the Nevada County Consolidated Fire District resolves that:

1. A special tax for the purpose of maintaining appropriate fire protection and emergency medical response services, is hereby confirmed and shall be levied against real property within the boundaries of the District for the 2021/2022 fiscal year, in accordance with the provisions of Resolution R12-04; and
2. Directs the application of the cost of living adjustment provisions as set forth in Resolution R11-18, in an amount equal to one point seven percent (1.7%) of the rate of the prior Fiscal Year's special tax for this Fiscal Year 2021/2022, which increase shall be applicable to all property that is subject to the special tax, the adjusted amounts for the tax are as shown on "**Attachment 3**";
3. Petitions the Board of Supervisors of the County of Nevada, State of California, to cause the Auditor-Controller of County of Nevada to place the charges as set forth in "**Attachment 3**" on the 2021/2022 tax rolls, in accordance with the Standard Form Tax Collection Services contract previously approved by Nevada County Consolidated Fire District;
4. The NCCFD Board of Directors hereby requests that the County Tax Collector collect and place all special tax revenues within the Nevada County Consolidated Fire District territory into Fund 734, District-wide Special Tax.



Nevada County Consolidated Fire District Resolution 21-15

Authorizing the Special Tax for Fire Suppression, Protection & Emergency Medical Response Services within the Boundaries of NEVADA COUNTY CONSOLIDATED FIRE DISTRICT & Requesting the County of Nevada to Levy & Collect District-Wide the Special Tax for Fire Suppression, Protection & Emergency Medical Response Services For FY 2021/2022 Tax Rolls

BE IT FURTHER RESOLVED, that, pursuant to the provisions of Government Code Section 50078.17, any judicial action or proceeding to validate, attack, review, set aside, void, or annul the provisions of this Resolution, providing for an adjustment in the amount of the special tax of one point seven percent (1.7%) over the prior fiscal year for this Fiscal Year 2021/2022, shall be subject to the limitations period and the procedures as set out in Chapter 9 (commencing with Section 860) of Title 10 of Part 2 of the Code of Civil Procedure and any action or proceeding to attack, review, set aside, void, or annul the increase shall be commenced within 90 days of the effective date of the adoption of this Resolution.

BE IT FURTHER RESOLVED, that the provisions of this Resolution providing for the adjustment in the amount of the special tax of one point seven percent (1.7%) over the prior fiscal year, as set out in paragraph #2, above, shall be severable to the rest of this Resolution and any judicial determination or other action nullifying said increase for Fiscal Year 2021/2022, shall not effect or otherwise nullify the imposition of the special tax for Fiscal Year 2021/2022, as otherwise provided for under Resolutions R11- 18, and/or by the adoption of this Resolution.

ON A MOTION by Director _____ seconded by Director _____ the foregoing resolution was passed and adopted this 17th day of June, 2021, by the following vote to wit:

- Ayes:
- Noes:
- Absent:
- Abstain:

Keith Grueneberg, President of the Board
Nevada County Consolidated Fire District

Attest:

Nicole Long, Secretary of the Board



Nevada County Consolidated Fire District Resolution 21-15

Authorizing the Special Tax for Fire Suppression, Protection & Emergency Medical Response Services within the Boundaries of NEVADA COUNTY CONSOLIDATED FIRE DISTRICT & Requesting the County of Nevada to Levy & Collect District-Wide the Special Tax for Fire Suppression, Protection & Emergency Medical Response Services
For FY 2021/2022 Tax Rolls

Resolution R21-15 Attachment List:

- "Attachment 1" is Resolution no. R11-18
- "Attachment 2" is Resolution no. R12-04
- "Attachment 3" is the current fiscal year's proposed rates.
- "Attachment 4" County of Nevada Auditor Controller's notification letter
- "Attachment 5" Tax Rate Area

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

RESOLUTION R11-18

**Resolution to Enact the Nevada County Consolidated Fire District
Special Tax on All Taxable Real Property for the Purpose of
Providing Fire Protection and Emergency Medical Response Services,
Including Fire Prevention and Suppression, Rescue and Other Services;
to Approve an Increase in the District's Spending Limit;
and to Call an Election Thereon.
(Clarification to RESOLUTION R011-16)**

WHEREAS, the Board of Directors (the "Board") of the Nevada County Consolidated Fire District (the "District") has determined that it is in the best interests of the District's citizens to prevent significant service cutbacks and provide the appropriate level of fire protection and emergency medical response services for our community; that the cost to maintain such adequate levels of service 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

WHEREAS, pursuant to the provisions of California Health & Safety Code section 13911 and Government Code sections 50075-50077.5, the Board of Directors is authorized to adopt this resolution which shall, subject to the approval of the voters, impose a special tax, which shall be applied against all taxable real property within 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 the proposed special tax in order to be able to maintain appropriate fire protection and emergency medical response services; and

WHEREAS, the Board has also determined that the interests of the voters are best served by a transparently impartial tabulation of the returned verified ballots, the signatures on the returned ballots shall be verified by the Elections Office of the County of Nevada and tabulated by the Nevada County League of Women Voters. The tabulation process shall be overseen by an independent CPA firm retained specifically for that purpose; and

WHEREAS, if approved by the voters, the special tax will 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, all District elections shall be called, held and conducted in all respects as nearly as is practicable in conformity with the Uniform District Election Law (Election Code 10500 *et seq.*). Section 10517 of which provides that the County Elections Official shall conduct such elections, and Section 10518 of which allows the County Elections Officer to authorize an appropriate officer of the district to perform the functions of the elections official; and

WHEREAS, Section 9280 of the Elections Code authorizes the filing of an impartial analysis, and Sections 9282 *et seq.* of said code authorize the filing of written arguments for or against any ballot proposition and rebuttal arguments.

NOW THEREFORE, the Board of Directors of the Nevada County Consolidated Fire District resolves that:

SECTION 1. Submission of the Special Tax to Voters. The special tax and corresponding increase in the District's appropriations limit established by this Resolution shall be submitted to the District's registered voters within Nevada County Consolidated Fire District at a mailed ballot election for their approval or rejection. The special tax shall not become effective unless approved by two-thirds of the registered voters of the District voting thereon. The full text of the proposed ballot measure is attached as Exhibit A and incorporated herein.

If approved by the voters, the special tax shall continue until repealed by the Board of Directors or by the voters.

SECTION 2. Call of Election. The Board of Directors 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 March 6, 2012, pursuant to Elections Code sections 1500, 1501 and 1502, as a special mail ballot election, with the ballot prepared by the appropriate officer of the District as authorized by the Registrar of Voters of the County of Nevada (the "Election Official"), such official being the Fire Chief of the Nevada County Consolidated Fire District. The exact form of said question submitted as the same is to appear shall be as set forth in 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 Election shall be held and conducted, the election officers shall be appointed, the ballots shall be printed, mailed, and returned by 5:00 p.m. on the date of election, and the ballots shall be counted. The ballots returned shall be canvassed, the results declared, and all other proceedings incidental to and connected with the Election shall be regulated and done in accordance with the provisions of law regulating the mail ballot election and specified herein. The Board of Directors of the Nevada County Consolidated Fire District is hereby requested to order the Election and to permit the aforementioned appropriate officer of the District to render services relating to the proceedings of said Election. The election services will be determined by the District, and said Election shall be held in all respects as if there were only one election, only one form of ballot shall be used, and the returns of the Election need not be canvassed by the Board. The District shall declare the results of the Election based on the certified statement of results submitted for that purpose from the appropriate officer of the District.

SECTION 3. Authorization for Appropriations Limit Increase. To the extent that the 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 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 4. Effective Date of the Special Tax. The special tax shall be deemed established and shall be in effect as of the day following the election, upon certification of the election results, evidencing approval by at least two-thirds of the registered voters voting thereon; by the Board of Directors of the District. The increase in the District's appropriations limit shall be deemed effective beginning in the 2012-2013 fiscal year. The special tax shall be levied against all taxable real property within the District beginning with the 2012-2013 fiscal year.

SECTION 5. Use and Accountability of the Special Tax Proceeds. The special tax shall 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.

In accordance with Government Code Section 50075.3, 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; (b) the status of any project required or authorized to be funded with the proceeds of the special tax in accordance with this Section.

SECTION 6. Adjustment of Tax Rate There may be an annual adjustment in the fee special tax rate based on a change in the Consumer Price Index (CPI) or 3%, WHICHEVER IS LESS. The District will consider changes using data provided by the United States Bureau of Labor Statistics, Western States averages for the preceding calendar year (or, if discontinued, a comparable index). Under no circumstances can the cost of living adjustment be put in place without the proposed modification of the fee adjustment of tax rate being placed on the agenda of the Nevada County Consolidated Fire District Board of Director's regular meeting with an opportunity for public input and discussion.

SECTION 7. 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 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 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 8. 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 1st of the calendar year for which the 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 basis for the appeal in accordance with the District's appeal procedure.

SECTION 9. 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 the adoption hereof.

The foregoing Resolution was duly passed at an official meeting of the Nevada County Consolidated Fire District on Thursday, December 15, 2011 by the following roll call vote:

AYES: *BASS, BRUENEBERG, HANSON, HITCHCOCK, KNOX, LEZARD, RHODES*

NOES: *NONE*

ABSTAIN: *NONE*

ABSENT: *NONE*

David A. Hanson

DAVID S. HANSON, Chairman of the Board
Nevada County Consolidated Fire District

ATTEST:

Darlene E. Bennett

DARLENE E. BENNETT
Secretary to the Board

EXHIBIT A

TEXT OF THE BALLOT MEASURE

The question submitted to the voters shall read substantially as follows:

To maintain prompt local fire protection and emergency medical response services within Nevada County Consolidated Fire District, to maintain current fire station staffing, and to prevent the immediate layoff of personnel so that firefighters are available to respond to all emergencies; do you support an annual special tax, with all revenue staying in our community, for local fire protection and emergency medical response services?

**FULL TEXT OF SPECIAL TAX MEASURE
NEVADA COUNTY CONSOLIDATED FIRE DISTRICT PARCEL TAX
FOR FIRE SUPPRESSION, PROTECTION AND
EMERGENCY MEDICAL RESPONSE SERVICES**

The Nevada County Consolidated Fire District is responsible for fire protection and emergency medical response services to the rural areas surrounding Grass Valley and Nevada City, in Nevada County.

In order to maintain prompt local fire protection and emergency medical response services within Nevada County Consolidated Fire District, to maintain current fire station staffing, and to prevent the immediate layoff of personnel so that firefighters are available to respond to all emergencies, to keep property insurance rates manageable, and to adequately train and equip firefighters, the District proposes to levy a special tax on each taxable parcel of land within the District at the following annual rates:

Property Type	Rate
Residential Dwelling Unit	\$52.00 for the first dwelling unit
Residential Dwelling Units (if more than 1 unit)	\$39.00 for each additional dwelling unit
Mobile Home Unit	\$39.00 for each unit
Unimproved Property	\$26.00 per parcel
Commercial, Industrial, Office, Recreational Property	\$0.04 per square foot of building area
Sprinklered Commercial, Industrial, Office, Recreational Property	\$0.02 per square foot of building area

Taxable parcels are those parcels that appear on the annual secured Nevada County property tax roll and are billable for Nevada County Consolidated Fire District services.

The purpose of this parcel tax will be to ensure continued local fire suppression and protection as well as rapid emergency response services for all residents, employees, and visitors in the District. The revenues raised by this special tax will only be used to defray operating expenses and capital improvement expenditures to accomplish the foregoing purposes.

In order to help ensure that the revenues from the special tax grow in line with the inflation adjusted cost of providing local fire protection and emergency medical emergency services, the tax rate may increase in future years by an annual amount not to exceed 3% per year, based upon changes in the Western States Consumer Price Index (CPI) or 3%, WHICHEVER IS LESS. Under no circumstances can the cost of living adjustment be put in place without the proposed modification of the fee adjustment of the special tax being placed on the agenda of the Nevada County Consolidated Fire District Board of Director's regular meeting with an opportunity for public input and discussion.

If the special tax is approved by two-thirds of the voters voting on the measure, the District's appropriations limit will be increased by the amount of this voter-approved tax.

The special tax revenues shall be deposited into a separate account for exclusive use by the Nevada County Consolidated Fire District, in accordance with Government Code Section 50075.1, and shall be expended by the District according to a plan developed annually by the District's staff and approved and adopted by the District's Board of Directors. A citizens' oversight committee appointed by the Board will review and report on the expenditure of tax revenues.

The District will cause to be filed an annual report with its Board of Directors, which report shall include the amount of special tax revenues collected and expended, and which shall otherwise comply with the accountability measures established in Government Code Sections 50075.1 et seq.

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 1st of the calendar year for which the 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 basis for the appeal in accordance with the District's appeal procedure.

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

RESOLUTION R12-04

**Resolution of the Board of Directors
of the Nevada County Consolidated Fire District,
Certifying Balloting Results of the Mail Ballot Election Held on March 6, 2012 for a
Special Tax Measure for Fire Suppression, Protection and Emergency Medical
Response Services**

WHEREAS, the Board of Directors (the "Board") of the Nevada County Consolidated Fire District (the "District") on November 17, 2011 adopted Resolution R11-16 calling for a mail ballot election to seek voter approval, which requires approval by two-thirds of the registered voters of the District voting thereon, for a special tax for the purpose of maintaining appropriate fire protection and emergency medical response services, and to approve an increase in the District appropriations limit, in accordance with the existing election regulations and the California Constitution.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Nevada County Consolidated Fire District does resolve as follows:

1. The tabulation of votes cast by the registered voters of the Fire District has been completed by the League of Women Voters of Western Nevada County and overseen by McSweeney & Associates, an independent CPA firm retained specifically for that purpose as directed by Resolution R011-16. The election results have been certified by the Secretary of the Board, attached hereto as "Exhibit A", as Appointed Deputy Elections Official for this election, and are submitted to the Elections Official as follows:

Total Registered Voters		22,257
Total Votes Cast (returned by 5:00 pm on March 6, 2012)		9,826
Turnout		44.427%
Nevada County Consolidated Fire District Special Tax Measure for Fire Suppression, Protection and Emergency Medical Response Services (2/3 required to pass)	Votes	Percent
YES	6,735	68.543%
NO	3,091	31.457%

2. Therefore, as determined by the ballots processed, the measure has passed.

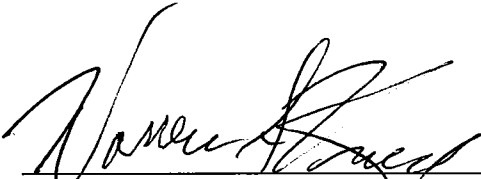
3. As approved by the voters, the special tax shall continue until repealed by the Board of Directors or by the voters. The special tax amounts shall be levied against all taxable real property, and will be added to the property tax bills within the Nevada County Consolidated Fire District beginning with the 2012-2013 fiscal year. The increase in the District's appropriations limit shall be deemed effective beginning in the 2012-2013 fiscal year.

PASSED AND ADOPTED at a regular meeting of the Board of Directors held on March 15, 2012 by the following vote:

AYES: BASS, GRUENEBERG, HANSON, HITCHCOCK, KNOX, LEONARD,
RHODES
NOES: NONE
ABSTAIN: NONE
ABSENT: NONE




TIM FIKE, Chief & Elections Official
Nevada County Consolidated Fire District



WARREN KNOX, Chairman of the Board
Nevada County Consolidated Fire District

ATTEST:



DARLENE E. BENNETT
Secretary to the Board
& Appointed Deputy Elections Official
Nevada County Consolidated Fire District

NCCFD Resolution R12-04
Exhibit A



350 Crown Point Circle, Suite 200
Grass Valley, CA 95945
530.272.5555
Fax 530.272.8865
www.mcsweeneyandassociates.com

March 8, 2012

Tim Fike, Fire Chief
Nevada County Consolidated Fire District
11329 McCourtney Road
Grass Valley, CA 95949

RE: Official Ballot Tabulation Results, Nevada County Consolidated Fire District Parcel Tax for Fire Suppression, Protection and Emergency Medical Response Services

The tabulation of all official ballots received by 5:00 pm on March 6, 2012, for the Nevada County Consolidated Fire District Parcel Tax for Fire Suppression, Protection and Emergency Medical Response Services, has been completed by the League of Women Voters of Western Nevada County, and overseen by McSweeney & Associates CPA, as directed by you, the District Elections Official, per Resolution R011-16. McSweeney & Associates CPA hereby certifies the following tabulation totals:

Total Registered Voters	22,117	
Total Votes Cast (returned by 5:00 pm on March 6, 2012)	9,826	
Turnout	44.427 %	
Nevada County Consolidated Fire District Special Tax Measure for Fire Suppression, Protection and Emergency Medical Response Services (2/3 required to pass)	Votes	Percent
YES	6,735	68.543 %
NO	3,091	31.457 %

Thank you for the opportunity to assist you with this project.

Sincerely,

McSweeney & Associates, APC

Witnessed by:

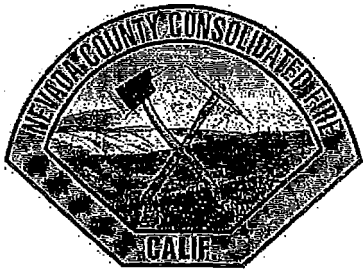
Darlene Bennett
NCCFD Board Secretary and
Appointed Deputy Elections Official

Edward J. McSweeney, CPA/ABV/CFF
Amanda E. Apple, CPA, MST
Ted Cobrt, CPA/PFS

Andrea Hamer, CPA
Zackary J. McSweeney, CPA, MBA
Sharon R. Poppell, CPA

James C. Roberson, CPA/ABV/CFP, CVA
Gail Saling, CPA
Debra Wubohm, CPA, MBA (Tax)

NCCFD Resolution R12-04
Exhibit A



Nevada County Consolidated Fire District

"Excellence in Emergency Service"

11329 McCourtney Road, Grass Valley, CA 95949
(530) 273-3158 FAX (530) 273-1780

nccfire@nccn.net

www.nccfire.com

CERTIFICATE

STATE OF CALIFORNIA |
 | ss
COUNTY OF NEVADA |

I, Darlene Bennett, Nevada County Consolidated Fire District Secretary and Board of Directors Secretary, and Appointed Deputy Elections Official for the March 6, 2012 Special Tax Election for Nevada County Consolidated Fire District, Fire Suppression and Emergency Medical Response Services, do hereby certify that I have witnessed the official canvass of the returns from the Special Tax Election held on March 6, 2012 in the Nevada County Consolidated Fire District. The following is a statement of the results showing the total number of ballots cast, and the total number of votes in favor of and against the Special Tax.

Signed:

 3/8/2012

Darlene E. Bennett
NCCFD Board Secretary and
Appointed Deputy Elections Official

Date

Fiscal Year 2021/2022 Special Tax Rate		
Property Type	Rate	Unit
Residential Unit	\$61.29	for the first dwelling unit
Residential Units (if more than 1 unit)	\$45.98	for each additional dwelling unit
Mobile Home Unit	\$45.98	for each unit
Unimproved Property	\$30.65	per parcel
Commercial, Industrial, Office Recreational Property	\$0.04	per square foot of building area
Sprinklered Commercial, industrial, Office, recreational Property	\$0.02	per square foot of building area

State of California
C O U N T Y O F N E V A D A

MARCIA L. SALTER – Auditor-Controller

Auditor-Controller
950 Maidu Avenue, Suite 230
Nevada City CA 95959

(530) 265-1244
Fax: (530) 265-9843
Email: auditor.controller@co.nevada.ca.us

To: Taxing Districts/Agencies

From: Marcia L. Salter, Auditor-Controller

Re: Placing Direct Charges on the 2021/22 Secured Property Tax Roll

Date: May 13, 2021

It is time to begin the annual process of placing Direct Charges on the Annual Secured Tax Roll. The following information will assist you in understanding the requirements for placing Direct Charges on the 2021/22 Nevada County Annual Secured Tax Roll.

Please review your authorizing ordinance/resolution to be sure that your district/agency is in compliance and has authority to place the Direct Charges on the Secured Tax Roll.

Deadlines for submission of Direct Charges

- 7/1/2021 Resolution directing the Auditor-Controller to place Direct Charges on the 2020/21 Secured Property Tax Roll
- 7/23/2021 Direct Charge Transmittal Form
- 7/23/2021 Consultant Authorization Form (If Required)
- 7/23/2021 All Direct Charge data files must be submitted to our office
- 8/10/2021 Direct Charge files must be free of errors – no changes beyond this date (per Government Code Section 26911)

Administrative Costs to place Direct Charges on Property Tax Bill

Per Government Code Section 50077(b) “if special taxes are collected by county, the county may deduct its reasonable costs incurred for the service before remittal of the balance.” A flat charge of \$200.00 will be applied to each direct charge district/payment code plus \$.50 per parcel fee on teetered direct charges and \$1.00 per parcel on non-teetered direct charges to recoup the administrative costs (Resolution 15-278).

Information required to place Direct Charges on the tax roll

- **Resolution**

An annual resolution is required from your district's governing body to authorize the Auditor-Controller to place Direct Charges on the Secured Tax Roll. We are looking for the following to be included in all annual resolutions:

- Must reference the "Standard Form Tax Collection Services" that was previously approved by your district and the Nevada County Board of Supervisors or the Auditor-Controller.
- California State Code Section authorizing the direct charge levy to appear on the tax roll.
- List of Tax Rate Area (TRAs) that parcels will be levied. State Board of Equalization (BOE) establishes the TRAs. BOE reports are provided on our website*.
- Flat Amounts (divisible by 2) to levied on bill.
- Variable direct charges (divisible by 2) need to be listed in body of Resolution or add an Exhibit listing assessment number, assessee name (optional) and annual charge.

Please make sure that the California State Law Code Section you are using as the authority to place the charge on the tax roll is on your resolution. If you are not sure what the criteria is to place the charge, then please have your legal counsel research which code is appropriate.

All new district/agencies applying Direct Charges for the first time must have a Master agreement between the County and your district/agency that must be approved by the Auditor-Controller. Please contact us for additional information and for preparation of the agreement.

- **Consultant Authorization Form**

The district's decision to use a third-party administrator for any of the district's direct charges is at the sole discretion of the district. Our policies and procedures also apply to any consultants.

Please complete the form to indicate the activities you want the consultant to provide as well as a termination date, if any, for which the consultant will be providing such services. We will keep this form on file until the termination date or your district notifies us otherwise in writing.

- **Delinquent Charges Placed on the Secured Tax Bill**

Certain delinquent fees/charges for services (such as delinquent water & sewer bills), may not be placed on the Secured Property Tax bills when the property is sold or encumbered within specified timeframes. "Sold" is defined here as "transferred or conveyed to a bona fide purchaser for value", while "encumbered" is defined here as "subject to a bona fide encumbrance for value".

If proof is provided by the taxpayer to the district or the district it determines that a charge was incorrectly placed, it may be removed, and a new tax bill issued at the discretion of this office. Please complete the Direct Charge Roll Correction Form and a service charge of \$25.00 will be incurred by the district for that request. A district may refund the charge directly to a taxpayer at their discretion and at their expense.

Direct Charge Roll Correction Due Date:

Installment Due Date
December 10th
April 10th

Correction Submission Deadline
November 15th
March 15th

- **Direct Charge Data File Transmittal Information**

Please complete and return the attached 2021/22 Direct Charge Transmittal form when you send us your data file. This information will be used to verify that we are in balance and to update our records. This form is provided on our website*.

- **Format to Upload Direct Charges**

The system requires an annual file to upload based on parcel numbers.

Our system requires the data files to be in a certain format. The data file will need to be a **.txt file** without headers. There are four formatting options. Documentation with the format layout is on the website*.

The following are important reminders for a successful data file upload:

- No dashes in any field
- No spaces at the end of rows or end of document
- No dollar signs
- No duplicate parcels
- No odd amounts, (even amount only, divisible by 2) one annual amount-no installments. If your file has an odd amount, the system will round it down, but you bill not balance to the amount you used on the transmittal sheet.

Handling of reported errors on data files

We will upload your data file and as in the past, if there are any reported errors, we will notify your district. Any resubmitted file must be a **complete file** to upload and not just the corrected parcel. Your agency will have until August 10th to research and resubmit a fully corrected file.

When all corrections have been completed and the levy has been finalized, a computer printout listing will be forwarded to each agency. This report lists the parcels and the amounts of the levy that were successfully applied. It is recommended that the report showing the levies that were applied to the property tax roll be reconciled to your own parcel lists, as submitted to this office.

If an error is discovered after the property tax bills are printed, corrections can be made upon request of the district/agency and at the discretion of the Auditor-Controller's Office. There is a fee of \$25 per parcel on each tax code correction.

Cancellation of Tax Bills Less than \$20.00 or no Ad Valorem Tax

If a total annual tax bill combined with Direct Charges is less than \$20.00 the county may cancel these bills under the provisions of Revenue and Taxation Code Section 2611.4.

Parcels considered low-level (less than \$2,000), common areas, non-assessable parcels, and exempt parcels (owned by Public Agencies) will **not** be activated to add direct charges on the secured roll. Levies on such parcels should be billed directly by your agency.

If there is no ad valorem tax on the Secured Tax Bill, due to low value, we will not mail a tax bill with direct charges only. In which case we may remove your district’s direct charge before tax bills are created. If the Assessor’s Office has processed a roll correction that brings the tax value down to zero and the direct charges have not been paid by June 30th, we retain the right to cancel the tax bills.

Assessment on Federal, State, Local, or Utility Parcels

Federal, State, Local or utility parcels do not receive a property tax bill from Nevada County. We cannot place the Direct Charges on the Secured Property Tax Roll. Your district/agency may bill these parcels directly, if needed.

Collection and Apportionments

Certain direct charges are allowed to be on the Alternative Method of Distribution of Tax Levy (Teeter Plan). This means that the district will receive 100% of the direct charge levy.

Delinquent charges placed on the secured tax bill will be automatically set up as non-teeter and apportioned as collected.

All direct charges will be apportioned to the district’s fund in the County’s General Ledger as follows:

<u>Teeter Apportionment</u>		<u>Non-teeter Apportionment</u>
Mid-December	55% of the levy	Non-teeter apportionments are based on collections
Mid-April	40% of the levy	
Mid-June	5% of the levy (plus adjustments)	

Cash disbursement to districts that operate outside of the County Treasury will be disbursed to the district’s bank account on record on or about the follow dates:

Cash Disbursements
 January 10th
 May 10th
 By the end of July

Listed below are some Property Tax reminders:

- Tax Code Numbers (formally Payment Codes) have changed from 3 to 5 digits
- Change of Parcel Numbers to an Assessment Numbers from 10 to 12 digits. Here is an example xx-xxx-xx-xxx to 0xx-xxx-0xx-xxx. Mobile Homes parcels have a different numbering structure, they start with 910-xxx-xxx-xxx.

- Transmittal Files are needed annually. If there are no changes in your data, you still need to resubmit your file.

If you have any questions or concerns, please contact the Property Tax Division via email at propertytax.auditor@co.nevada.ca.us. You may also contact Kayla Scott (530) 265-1556 or Eric Cecil (530) 265-1564 directly.

*<https://www.mynevadacounty.com/2566/Property-Tax-Resources-for-Special-Distr>

**California State Board of Equalization
 Districts with TRAs and Maps
 for the 2021/22 Board Roll of State-Assessed Properties
 for Nevada County**

21 FIRE PROTECTION

[0100] NEVADA CONSOLIDATED

TRAs

057-001	057-002	057-006	057-008	057-012	057-013	057-014	057-021	057-023	062-009
062-019	062-024	062-025	062-028	062-032	062-038	062-043	062-045	062-057	062-063
062-066	062-069	062-077	062-078	062-079	068-001	068-005	068-010	068-032	068-038
072-001	072-003	072-007	072-013	072-014	072-015	072-030	072-033	072-034	072-041
072-042	072-044	072-045	072-047	078-002	078-007	080-009	080-014		

Total TRAs for this District: 48

Maps

016	017	018	020	021	021B	021D
022	023	026	027	027D	028	028C
029	029B	030	030A	031	034	035
036	038	039	040	041	044	

Total Maps for this District: 27

[0035] NEVADA CONSOLIDATED-ZONE NO. 01

TRAs

057-001	057-012	057-021	057-023
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Total TRAs for this District: 4

Maps

034	039	040
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Total Maps for this District: 3



Nevada County Consolidated Fire District Resolution 21-16

**Authorizing the Fire Suppression Benefit Assessment, District 2004-1,
Located in the Boundaries of the NEVADA COUNTY CONSOLIDATED FIRE DISTRICT,
to be Placed on the Nevada County Secured Tax Rolls & Requesting the County of Nevada
to Levy & Collect this District-Wide Fire Suppression Benefit Assessment for FY 2021/2022**

WHEREAS, the Board of Directors of the Nevada County Consolidated Fire District (NCCFD) on August 19, 2004 adopted Resolution No. R04-16, A Resolution of the Board of Directors of the Nevada County Consolidated Fire District Accepting the Engineer's Report and Initiating Proceedings for (1) the Formation of a District-Wide Fire Suppression Benefit Assessment District, and (2) the Adoption of a Resolution Determining and Levying Assessments for Fire Suppression Services, (see "**Attachment 1**"); and,

WHEREAS, the Board of Directors of the NCCFD, on November 18, 2004, adopted Resolution No. R04-20, Certifying Balloting Results and Confirming the Assessments Approved by the Voters for the Fire Suppression Benefit Assessment District No. 2004-1 (see "**Attachment 2**") and

WHEREAS, in accordance with the provisions in Resolutions R04-16 and R04-20, which the Board of Directors has determined that, due to the increased costs of operations to the District, it is necessary and appropriate for the Board to exercise its authority under Resolution R04-16, Exhibit B, and hereby applies a cost of living index of 3 % to the assessment rate from the prior Fiscal Year for this Fiscal Year 2021/2022 which is reflected in the new rates (see "**Attachment 3**"); and,

WHEREAS, Government Code Section 50078.16 authorizes the District to provide for collection of the assessment in the same manner and subject to the same penalties as, other fees, charges, and taxes fixed and collected by, or on behalf of the local agency. If the assessments are collected by the County, the County may deduct its reasonable costs incurred for the services before remittance to the District, which is outlined in the previously approved and continuous "Standard Form Tax Collection Services" Contract; and,

WHEREAS, the County of Nevada Auditor-Controller's office has notified NCCFD in a memo dated May 13, 2021, (see "**Attachment 4**"), that a flat charge of \$200.00 will be applied to the assessment district code and a 50-cent per parcel charge will be applied to each improved and unimproved parcel within the specified Tax Rate Area (see "**Attachment 5**").

NOW THEREFORE, the Board of Directors of the Nevada County Consolidated Fire District resolves that:

1. The Fire Suppression Benefit Assessment is hereby confirmed and shall be levied against real property within the District for the 2021/2022 fiscal year, in accordance with the provisions of Resolution R04-20;
2. Directs the application of the cost of living adjustment provisions as set forth in Resolution R04-20, in an amount equal to three percent (3%) of the rate of the prior Fiscal Year's special assessment for this Fiscal Year 2021/2022, which increase shall be applicable to all property that is subject to the special assessment, the adjusted amounts for the assessment are as shown on "**Attachment 3**";



Nevada County Consolidated Fire District Resolution 20-16

**Authorizing the Fire Suppression Benefit Assessment, District 2004-1,
Located in the Boundaries of the NEVADA COUNTY CONSOLIDATED FIRE DISTRICT,
to be Placed on the Nevada County Secured Tax Rolls & Requesting the County of Nevada
to Levy & Collect this District-Wide Fire Suppression Benefit Assessment for FY 2021/2022**

3. Petitions the Board of Supervisors of the County of Nevada, State of California, to cause the Auditor-Controller of County of Nevada to place the charges as set forth in "**Attachment 3**" on the 2021/2022 tax rolls, in accordance with the Standard Form Tax Collection Services contract previously approved by Nevada County Consolidated Fire District;
4. The NCCFD Board of Directors hereby requests that the County Tax Collector collect and place all special assessment revenues within the Nevada County Consolidated Fire District territory into Fund 722, District-wide Special Assessment.

BE IT FURTHER RESOLVED, that, pursuant to the provisions of Government Code Section 50078.17, any judicial action or proceeding to validate, attack, review, set aside, void, or annul the provisions of this Resolution, providing for an adjustment in the amount of the special assessment of three percent (3%) over the prior fiscal year for this Fiscal Year 2021/2022, shall be subject to the limitations period and the procedures as set out in Chapter 9 (commencing with Section 860) of Title 10 of Part 2 of the Code of Civil Procedure and any action or proceeding to attack, review, set aside, void, or annul the increase shall be commenced within 90 days of the effective date of the adoption of this Resolution

BE IT FURTHER RESOLVED, that the provisions of this Resolution providing for the adjustment in the amount of the special assessment of three percent (3%) over the prior fiscal year, as set out in paragraph #2, above, shall be severable to the rest of this Resolution and any judicial determination or other action nullifying said increase for Fiscal Year 2021/2022, shall not effect or otherwise nullify the imposition of the special assessment for Fiscal Year 2021/2022 , as otherwise provided for under Resolutions R04-16 and R04-20, and/or by the adoption of this Resolution.

ON A MOTION by Director _____, seconded by Director _____, the foregoing resolution was passed and adopted this 17th day of June, 2021, by the following vote to wit:

- Ayes:
- Noes:
- Absent:
- Abstain:

Keith Grueneberg, President of the Board
Nevada County Consolidated Fire District

Attest:

Nicole Long, Secretary of the Board

Resolution 21-16
June 17, 2021



Nevada County Consolidated Fire District Resolution 20-16

Authorizing the Fire Suppression Benefit Assessment, District 2004-1,
Located in the Boundaries of the NEVADA COUNTY CONSOLIDATED FIRE DISTRICT,
to be Placed on the Nevada County Secured Tax Rolls & Requesting the County of Nevada
to Levy & Collect this District-Wide Fire Suppression Benefit Assessment for FY 2021/2022

Resolution R21-16 Attachment List:

- "Attachment 1" is Resolution no. R04-16
- "Attachment 2" is Resolution no. R04-20
- "Attachment 3" is the current fiscal year's proposed rate
- "Attachment 4" County of Nevada Auditor Controller's notification letter
- "Attachment 5" Tax Rate Area

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

RESOLUTION No. R04-16

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NEVADA COUNTY
CONSOLIDATED FIRE DISTRICT ACCEPTING THE ENGINEER'S REPORT
AND INITIATING PROCEEDINGS FOR:**

- (1) THE FORMATION OF A DISTRICT-WIDE FIRE SUPPRESSION BENEFIT
ASSESSMENT DISTRICT, AND**
**(2) THE ADOPTION OF A RESOLUTION DETERMINING AND LEVYING
ASSESSMENTS FOR FIRE SUPPRESSION SERVICES**

WHEREAS, the Board of Directors of the Nevada County Consolidated Fire District (henceforth, "NCCFD" or "the District"), in 1996, adopted Ordinance No. 96-3, which established a fire suppression benefit assessment district to provide additional funds for fire suppression services within the District. The current assessment will expire on June 30, 2007 and the District will lose this revenue which would require a reduction in services based upon current revenue sources of the District; and,

WHEREAS, the NCCFD Directors has determined that there is a need to add career firefighters at two (2) fire stations within the NCCFD and that an additional source of revenue will be required to fund the enhanced levels of fire suppression services which the addition of career staff at two (2) fire stations will provide to property owners within the District; and

WHEREAS, the NCCFD Board of Directors retained the services of Berryman & Henigar Inc., to perform appropriate assessment engineering and to prepare an Engineer's Report, as required by the provisions of the Government Code and the State Constitution, relative to the formation of a new Fire Suppression Benefit Assessment District which if approved would replace the current fire suppression Benefit Assessment/special taxes and to recommend methods of spreading the assessment to all properties on an equitable basis; and

WHEREAS, the NCCFD Board of Directors has received the Engineer's Report, attached to this report as Exhibit "A", dated August 19, 2004, and the Engineer's Report contains the following:

- A description of each lot or parcel of property proposed to be subject to the assessment.
- The amount of the assessment for each lot or parcel for the initial fiscal year.
- The maximum amount of the assessment which may be levied for each lot or parcel during any fiscal year.
- The duration of the assessment.
- The basis of the assessment.
- The schedule of the assessment.

WHEREAS, as a result of the Engineer's Report, a table showing the assessment rates based on land use is attached as Exhibit "B" to this Resolution. Exhibit "B" also sets the process for any increases due to changes in the cost of living; and.

WHEREAS, the NCCFD Board of Directors has reviewed the Engineer's Report and wishes to proceed with all appropriate and necessary proceedings for the formation of the Fire Suppression Benefit Assessment District and to consider a resolution determining and levying assessments for fire suppression services.

NOW, THEREFORE, BE IT RESOLVED, the Board of Directors of the Nevada County Consolidated Fire District does hereby order as follows:

1. Notice is hereby given that on the 21st day of October, 2004, at the hour of 7:00 p.m. at Station 84 located at 10135 Coyote Street, Nevada City, California the Board of Directors of the Nevada County Consolidated Fire District shall conduct a public hearing at which any and all persons having any objection to the formation of the assessment district, may appear and show cause why said assessment district should not be established in accordance with the Resolution adopted by the Board of Directors as required by Section 4(b) of Article XIID of the Constitution of the State of California. The Board of Directors will consider all oral and written objections or protests.

2. The Board of Directors of the Nevada County Consolidated Fire District shall cause to be mailed, to the record owner of each parcel to be assessed within the boundaries of the proposed assessment district and at least 45 days prior to the date of the public hearing as required by Section 4(c) and Section 4(d) of Article XIID of the Constitution of the State of California, a Notice which describes the proposed assessment and shall contain a ballot whereby the property owner may indicate his or her support or opposition to the proposed assessment.

3. The Board of Directors of the Nevada County Consolidated Fire District shall cause to be published a notice pursuant to Section 6063 of the Government Code. The publication of notice of Public Hearing shall be completed at least 10 days prior to the date of the hearing.

PASSED AND ADOPTED at a meeting of the Board of Directors of Nevada County Consolidated Fire District held on August 19, 2004, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

Darlene E. Bennett
Board Secretary

Sherm Hanley,
NCCFD Vice Chairman

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

RESOLUTION NO. R04-20

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NEVADA COUNTY CONSOLIDATED FIRE DISTRICT, CERTIFYING BALLOTING RESULTS AND CONFIRMING THE ASSESSMENTS APPROVED BY THE VOTERS FOR FIRE SUPPRESSION BENEFIT ASSESSMENT DISTRICT NO. 2004-1

WHEREAS, the Board of Directors of the Nevada County Consolidated Fire District on August 19, 2004 adopted Resolution of Intention stating its intention to establish the Fire Suppression Benefit Assessment District and to levy assessments within the district and authorized the Clerk of the Board of Directors to mail a ballot and notice of assessment to property owners in accordance with the provisions of Article XIIID of the State Constitution.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Nevada County Consolidated Fire District does resolve as follows:

1. The canvas of votes cast by the property owners is completed and certified by the Clerk of the Board of Directors, and the votes cast were as follows:
 - a. Total Ballots Processed: 8,499
 - b. Total Assessment Amount of Ballots Processed: \$703,476
 - c. Total Ballots Processed in Favor of the Proposed Assessment: 6,097
 - d. Assessment Amount of Ballots in Favor of Proposed Assessment:
\$495,060.19
 - e. Total Ballots Processed in Opposition to the Proposed Assessment: 2,402
 - f. Assessment Amount of Ballots in Opposition to Proposed Assessment:
\$208,415.78
2. Therefore, as determined by the ballots cast as weighted according to the amount of assessment owed by each parcel a majority of the property owners voted in favor of the proposed assessment.

3. The assessments as set forth in the Engineer's Report for Fire Suppression Benefit Assessment District are hereby confirmed and shall be levied upon real property within the Nevada County Consolidated Fire District for fiscal year 2005-06.

PASSED AND ADOPTED at a meeting of the Board of Directors held on November 18, 2004, by the following vote:

AYES: HANSON, HITCHCOCK, LEONARD, MOUSER, NULPH

NOES: NONE

ABSTAIN: NONE

ABSENT: HANLEY, MOORHOUSE

JOHN LEONARD, Chairman
NCCFD Board of Directors

ATTEST:
Secretary of the Board of Directors

By: _____
Darlene E. Bennett

Fiscal Year 2021/2022 Assessment Rate		
Property Type	Rate	Unit
Single Family Residence	\$134.55	for the first dwelling unit
Condo	\$100.93	for each additional dwelling unit
Residence with 2nd (granny) unit	\$201.89	for each unit
Mobile Home in a Park	\$53.81	per parcel
Unimproved Parcels	\$40.40	per square foot of building area

Commercial, Industrial or other improved:

Sprinkler Rate:		
Square Feet	Rate	Price Per Square Footage
0 - 2,000	\$ 134.55	
2,001 - 10,000	\$ 134.55	\$0.0673 over 2,000
10,001 - 20,000	\$ 673.16	\$0.0337 over 10,000
20,001 +	\$ 980.40	\$0.0169 over 20,000

Non-Sprinkler Rate (2 times sprinkler rate):		
Square Feet	Rate	Price Per Square Footage
0 - 2,000	\$ 269.10	
2,001 - 10,000	\$ 269.10	\$0.1345 over 2,000
10,001 - 20,000	\$ 1,346.31	\$0.0674 over 10,000
20,001 +	\$ 1,960.79	\$0.0337 over 20,000

Any increase in the proposed assessment due to increased costs (up to a maximum of 3% annually) will require approval by 5 of 7 elected NCCFD board members in a public meeting.

State of California
C O U N T Y O F N E V A D A

MARCIA L. SALTER – Auditor-Controller

Auditor-Controller
950 Maidu Avenue, Suite 230
Nevada City CA 95959

(530) 265-1244
Fax: (530) 265-9843
Email: auditor.controller@co.nevada.ca.us

To: Taxing Districts/Agencies

From: Marcia L. Salter, Auditor-Controller

Re: Placing Direct Charges on the 2021/22 Secured Property Tax Roll

Date: May 13, 2021

It is time to begin the annual process of placing Direct Charges on the Annual Secured Tax Roll. The following information will assist you in understanding the requirements for placing Direct Charges on the 2021/22 Nevada County Annual Secured Tax Roll.

Please review your authorizing ordinance/resolution to be sure that your district/agency is in compliance and has authority to place the Direct Charges on the Secured Tax Roll.

Deadlines for submission of Direct Charges

- 7/1/2021 Resolution directing the Auditor-Controller to place Direct Charges on the 2020/21 Secured Property Tax Roll
- 7/23/2021 Direct Charge Transmittal Form
- 7/23/2021 Consultant Authorization Form (If Required)
- 7/23/2021 All Direct Charge data files must be submitted to our office
- 8/10/2021 Direct Charge files must be free of errors – no changes beyond this date (per Government Code Section 26911)

Administrative Costs to place Direct Charges on Property Tax Bill

Per Government Code Section 50077(b) “if special taxes are collected by county, the county may deduct its reasonable costs incurred for the service before remittal of the balance.” A flat charge of \$200.00 will be applied to each direct charge district/payment code plus \$.50 per parcel fee on teetered direct charges and \$1.00 per parcel on non-teetered direct charges to recoup the administrative costs (Resolution 15-278).

Information required to place Direct Charges on the tax roll

• **Resolution**

An annual resolution is required from your district's governing body to authorize the Auditor-Controller to place Direct Charges on the Secured Tax Roll. We are looking for the following to be included in all annual resolutions:

- Must reference the "Standard Form Tax Collection Services" that was previously approved by your district and the Nevada County Board of Supervisors or the Auditor-Controller.
- California State Code Section authorizing the direct charge levy to appear on the tax roll.
- List of Tax Rate Area (TRAs) that parcels will be levied. State Board of Equalization (BOE) establishes the TRAs. BOE reports are provided on our website*.
- Flat Amounts (divisible by 2) to levied on bill.
- Variable direct charges (divisible by 2) need to be listed in body of Resolution or add an Exhibit listing assessment number, assessee name (optional) and annual charge.

Please make sure that the California State Law Code Section you are using as the authority to place the charge on the tax roll is on your resolution. If you are not sure what the criteria is to place the charge, then please have your legal counsel research which code is appropriate.

All new district/agencies applying Direct Charges for the first time must have a Master agreement between the County and your district/agency that must be approved by the Auditor-Controller. Please contact us for additional information and for preparation of the agreement.

• **Consultant Authorization Form**

The district's decision to use a third-party administrator for any of the district's direct charges is at the sole discretion of the district. Our policies and procedures also apply to any consultants.

Please complete the form to indicate the activities you want the consultant to provide as well as a termination date, if any, for which the consultant will be providing such services. We will keep this form on file until the termination date or your district notifies us otherwise in writing.

• **Delinquent Charges Placed on the Secured Tax Bill**

Certain delinquent fees/charges for services (such as delinquent water & sewer bills), may not be placed on the Secured Property Tax bills when the property is sold or encumbered within specified timeframes. "Sold" is defined here as "transferred or conveyed to a bona fide purchaser for value", while "encumbered" is defined here as "subject to a bona fide encumbrance for value".

If proof is provided by the taxpayer to the district or the district it determines that a charge was incorrectly placed, it may be removed, and a new tax bill issued at the discretion of this office. Please complete the Direct Charge Roll Correction Form and a service charge of \$25.00 will be incurred by the district for that request. A district may refund the charge directly to a taxpayer at their discretion and at their expense.

Direct Charge Roll Correction Due Date:

Installment Due Date
December 10th
April 10th

Correction Submission Deadline
November 15th
March 15th

- **Direct Charge Data File Transmittal Information**

Please complete and return the attached 2021/22 Direct Charge Transmittal form when you send us your data file. This information will be used to verify that we are in balance and to update our records. This form is provided on our website*.

- **Format to Upload Direct Charges**

The system requires an annual file to upload based on parcel numbers.

Our system requires the data files to be in a certain format. The data file will need to be a **.txt file** without headers. There are four formatting options. Documentation with the format layout is on the website*.

The following are important reminders for a successful data file upload:

- No dashes in any field
- No spaces at the end of rows or end of document
- No dollar signs
- No duplicate parcels
- No odd amounts, (even amount only, divisible by 2) one annual amount-no installments. If your file has an odd amount, the system will round it down, but you bill not balance to the amount you used on the transmittal sheet.

Handling of reported errors on data files

We will upload your data file and as in the past, if there are any reported errors, we will notify your district. Any resubmitted file must be a **complete file** to upload and not just the corrected parcel. Your agency will have until August 10th to research and resubmit a fully corrected file.

When all corrections have been completed and the levy has been finalized, a computer printout listing will be forwarded to each agency. This report lists the parcels and the amounts of the levy that were successfully applied. It is recommended that the report showing the levies that were applied to the property tax roll be reconciled to your own parcel lists, as submitted to this office.

If an error is discovered after the property tax bills are printed, corrections can be made upon request of the district/agency and at the discretion of the Auditor-Controller's Office. There is a fee of \$25 per parcel on each tax code correction.

Cancellation of Tax Bills Less than \$20.00 or no Ad Valorem Tax

If a total annual tax bill combined with Direct Charges is less than \$20.00 the county may cancel these bills under the provisions of Revenue and Taxation Code Section 2611.4.

Parcels considered low-level (less than \$2,000), common areas, non-assessable parcels, and exempt parcels (owned by Public Agencies) will **not** be activated to add direct charges on the secured roll. Levies on such parcels should be billed directly by your agency.

If there is no ad valorem tax on the Secured Tax Bill, due to low value, we will not mail a tax bill with direct charges only. In which case we may remove your district’s direct charge before tax bills are created. If the Assessor’s Office has processed a roll correction that brings the tax value down to zero and the direct charges have not been paid by June 30th, we retain the right to cancel the tax bills.

Assessment on Federal, State, Local, or Utility Parcels

Federal, State, Local or utility parcels do not receive a property tax bill from Nevada County. We cannot place the Direct Charges on the Secured Property Tax Roll. Your district/agency may bill these parcels directly, if needed.

Collection and Apportionments

Certain direct charges are allowed to be on the Alternative Method of Distribution of Tax Levy (Teeter Plan). This means that the district will receive 100% of the direct charge levy.

Delinquent charges placed on the secured tax bill will be automatically set up as non-teeter and apportioned as collected.

All direct charges will be apportioned to the district’s fund in the County’s General Ledger as follows:

<u>Teeter Apportionment</u>	<u>Non-teeter Apportionment</u>
Mid-December 55% of the levy	Non-teeter apportionments are based on collections
Mid-April 40% of the levy	
Mid-June 5% of the levy (plus adjustments)	

Cash disbursement to districts that operate outside of the County Treasury will be disbursed to the district’s bank account on record on or about the follow dates:

Cash Disbursements
January 10th
May 10th
By the end of July

Listed below are some Property Tax reminders:

- Tax Code Numbers (formally Payment Codes) have changed from 3 to 5 digits
- Change of Parcel Numbers to an Assessment Numbers from 10 to 12 digits. Here is an example xx-xxx-xx-xxx to 0xx-xxx-0xx-xxx. Mobile Homes parcels have a different numbering structure, they start with 910-xxx-xxx-xxx.

- Transmittal Files are needed annually. If there are no changes in your data, you still need to resubmit your file.

If you have any questions or concerns, please contact the Property Tax Division via email at propertytax.auditor@co.nevada.ca.us. You may also contact Kayla Scott (530) 265-1556 or Eric Cecil (530) 265-1564 directly.

*<https://www.mynevadacounty.com/2566/Property-Tax-Resources-for-Special-Distr>

**California State Board of Equalization
Districts with TRAs and Maps
for the 2021/22 Board Roll of State-Assessed Properties
for Nevada County**

21 FIRE PROTECTION

[0100] NEVADA CONSOLIDATED

TRAs

057-001	057-002	057-006	057-008	057-012	057-013	057-014	057-021	057-023	062-009
062-019	062-024	062-025	062-028	062-032	062-038	062-043	062-045	062-057	062-063
062-066	062-069	062-077	062-078	062-079	068-001	068-005	068-010	068-032	068-038
072-001	072-003	072-007	072-013	072-014	072-015	072-030	072-033	072-034	072-041
072-042	072-044	072-045	072-047	078-002	078-007	080-009	080-014		

Total TRAs for this District: 48

Maps

016	017	018	020	021	021B	021D
022	023	026	027	027D	028	028C
029	029B	030	030A	031	034	035
036	038	039	040	041	044	

Total Maps for this District: 27

[0035] NEVADA CONSOLIDATED-ZONE NO. 01

TRAs

057-001	057-012	057-021	057-023
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Total TRAs for this District: 4

Maps

034	039	040
-----	-----	-----

Total Maps for this District: 3



Nevada County Consolidated Fire District

Resolution 21-17

Appropriations Limit for Fiscal Year 2021-22

WHEREAS, Article XIII B of the State of California Constitution and § 7910 of the Government Code of the State of California require the setting of an Appropriations Limit for each fiscal year; and

WHEREAS, the California Revenue and Taxation code, § 2227, mandates the California State Department of Finance to transmit an estimate of the percentage change in population to local governments; and

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Nevada County Consolidated Fire District hereby adopts the 2021-22 Fiscal Year Appropriations Spending Limit in the amount of \$5,665,716 based on the following calculation using data from the California State Department of Finance (see attached Exhibit "A");

This limit is based on a change factor of 1.0522, arrived by using a Per Capita Income growth factor of 5.73% and a Population decrease factor of .48%. Calculation of factors allows a 1.0522 change for FY 2021-22, an increase of 5.22 percent or \$281,206 from FY 2020-21

PASSED AND ADOPTED by the Board of Directors as Resolution of the Nevada County Consolidated Fire District at the Regular Board Meeting held on the 17th day of June, 2021 by the following roll call:

Ayes:
Noes:
Absent:
Abstain:

Keith Grueneberg, President of the Board
Nevada County Consolidated Fire District

Attest:

Nicole Long, Secretary of the Board

**Nevada County Consolidated Fire District
Appropriation Limit
Fiscal Year 2021-22**

	<u>FY 2021-22</u>
Per Capital Personal Income change over prior year	5.73%
Population change Nevada County, unincorporated	-0.48%
Limit increase factor	105.22%

Calculation:	<u>FY 2021-22</u>	<u>FY 2020-21</u>	<u>Change</u>
FY 2020-21 Limit calculated	\$ 5,384,510		
Limit increase factor	1.0522		
Sub total	\$ 5,665,716	\$5,384,510	\$ 281,206

Prepared by: J. Van Groningen
2-Jun-21
appropriations limit 2021-22.xlsx

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2021-22 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2021-22	5.73

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u>
	2020-2021	1-1-20	1-1-21	1-1-2021
Nevada				
Grass Valley	-0.37	12,806	12,758	12,758
Nevada City	-0.64	3,101	3,081	3,081
Truckee	0.65	16,108	16,213	16,213
Unincorporated	-0.48	65,683	65,370	65,414
County Total	-0.28	97,698	97,422	97,466



Nevada County Consolidated Fire District

Resolution 21-18

Preliminary Budget for Fiscal Year 2021-22

WHEREAS, the Nevada County Consolidated Fire District (NCCFD) Board of Directors (Board) is required by California Health and Safety Code, § 13890, to adopt a preliminary budget on or before June 30 each year, and

WHEREAS, management has identified the needed funds to expend during the fiscal year 2021-2022 to maintain a designated level of service over and above operational expenditures, and

WHEREAS, § 3.5 of the district bylaws requires adoption of the preliminary budget in June for the ensuing year;

NOW, THEREFORE, BE IT RESOLVED by the Board hereby adopts the preliminary budget for the fiscal year 2021-2022 as follows:

Fund 722:	Operations	\$ 7,403,634
Fund 733:	AB1600 (Mitigation Fees)	\$ 98,996
Fund 734:	2012 Special Tax	\$ 99,58
Fund 758:	Reserves	\$ 320,048

PASSED AND ADOPTED by the Board of Directors as Resolution of the Nevada County Consolidated Fire District at the Regular Board Meeting held on the 17th day of June 2021 by the following roll call:

Ayes:

Noes:

Absent:

Abstain:

Keith Grueneberg, President of the Board
Nevada County Consolidated Fire District

Attest:

Nicole Long, Secretary of the Board



Nevada County Consolidated Fire District
Preliminary Budget
Fiscal Year 2021-22
As of June 17, 2021

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12	Budget Summary - Special Tax Fund 734
13	Budget Summary - Capital Expenditure Fund 758
14	Budget Summary - All Fund Summary

Preliminary Budget Highlights
Fiscal Year 2021-22

Fund 722 - Operating Fund

- 4010 Current Secured Tax - 3.0% projected increase
- 4110 Special Assessment - 3.0% increase
- 4150 Special Tax 2012 - 1.7% increase
- 4240 State Aid - Public Safety (Prop 172) - no change
- 4510 Fire Reimbursement - no change
- 51xx Wages - labor negotiation results not included.
- 5711 CalPERS - Unfunded Accrued Liability increase of \$88,000
- 5751 Workers Comp Insurance - Emod decreased from 111% to 81%.
- 6114 Meals - Interns - 12 interns January to May.
- 6681 Facility Maintenance - includes deck replacement at Station 84.

Fund 733 - Mitigation Fees

- 6921 Equipment - Installment payments on E86

Fund 734 - Special Tax

- Net funds transferred to Fund 722

Fund 758 - Capital Expenditures

- 6921 - Equipment
 - AED's
 - Jaws E86
 - Thermal Imaging Camera
 - Installment payments for R84
 - Installment payments for E88
 - Hose & Equipment for E88
 - K12 Saw of E88

Nevada County Consolidated Fire District
 ~Operating Fund 722 Budget Recap~

	<u>2021-22</u>	<u>2020-21</u>	
	Preliminary Budget	Amended Budget	Through 31-May
<u>Revenues</u>			
Taxes & Assessments	6,987,473	6,814,359	89%
Reimbursements	222,310	228,460	249%
Other Revenue	53,740	82,221	80%
Revenue Total	7,263,523	7,125,040	94%
<u>Operating Expenditures</u>			
Wages & Benefits			
Wages	4,024,351	3,839,057	90%
Taxes	65,173	61,930	81%
Benefits	2,060,941	1,987,950	87%
Wages & Benefits Total	6,150,465	5,888,937	89%
Personnel Related	204,616	154,683	63%
Facility & Equipment	428,084	503,094	71%
Vehicle Related	161,123	175,377	88%
Gen & Admin	459,345	487,383	77%
Total Operating Expenditures	7,403,634	7,209,474	86%
Other Income & Expense	(36,000)		
Fund 722 Over / <under>	(176,110)	<u>(84,434)</u>	
Seasonal program funded from prior yr	-		
Fund 722 adjusted Over / <under>	<u>(176,110)</u>		
Beginning Cash Balance	2,342,753		
Revenues	7,263,523		
Available Cash	9,606,276		
Expenditures	(7,403,634)		
Other Income & Expense	(36,000)		
Transfer Out Capital Expenditures (758)	(125,000)		
Transfer Out Contingency Fund (723)	(35,604)		
Ending Cash Balance	2,006,039		
<u>Contingency Fund (723)</u>			
Beginning Cash Balance	1,321,729		
Transfer In Operating Funds (722)	35,604		
Ending Cash Balance	1,357,333		

**Budget Summary for:
~Operating Fund 722~**

	<u>FY 2021-22</u>	<u>2020-21</u>		
	<u>Preliminary Budget</u>	<u>Amended Budget</u>	<u>Through 31-May</u>	
<u>Revenues</u>				
<u>Taxes & Assessments</u>				
4010 Current Secured (Tax)	3,333,005	3,226,494	95%	3.0% increase
4011 Prior Secured (Tax)	-	-		
4020 Current Unsecured (Tax)	50,012	50,459	99%	
4030 Prior Unsecured (Tax)	1,673	1,390	120%	
4040 Supplemental Secured (Tax)	31,083	39,205	91%	
4050 Supplemental Unsecured (Tax)	8,354	1,315	639%	
4060 Suppl Prior Unsecured (Tax)	307	169	182%	
4110 NCCFD Special Assessi	2,136,436	2,073,062	95%	3.0% increase
4150 Special Tax - 2012	985,846	981,062	59%	1.7% increase
4230 State - Homeowners (Tax)	24,888	25,334	93%	
4240 State Aid - Prop 172	415,869	415,869	82%	Same as prior fiscal year
4290 Other	-	-		
	<u>6,987,473</u>	<u>6,814,359</u>	<u>89%</u>	
<u>Reimbursements</u>				
4510 Fire Reimbursement (net)	149,850	150,000	314%	
4520 Prior Year Fire Reimbursement	-	-		
4540 Vehicle Repairs (Non-Tax)	7,500	5,000	135%	
4550 Cost Recovery (Non-Tax)	6,000	7,500	70%	
4690 Reimbursement - Other	58,960	65,960	93%	Includes DSI
Subtotal	<u>222,310</u>	<u>228,460</u>	<u>249%</u>	
<u>Other Revenue</u>				
4810 Inspections/Permits (Prevention)	7,500	12,000	48%	
4812 Plan Review (Prevention)	15,000	10,000	148%	
4820 Interest (Non-Tax)	25,000	31,481	53%	
4830 Rentals (Non-Tax)	3,240	28,740	91%	
4840 Other Current Svcs (Non-Tax)	3,000	-	0%	
4850 Sale: Surplus Equipme 8-	-	-	0%	
4860 Prior Year Revenue (Non-Tax)	-	-	0%	
4870 Other Revenue (Non-Tax)	-	-		
Subtotal	<u>53,740</u>	<u>82,221</u>	<u>80%</u>	
Revenue Total	<u>7,263,523</u>	<u>7,125,040</u>	<u>94%</u>	

Budget Summary for:
~Operating Fund 722~

	FY 2021-22	2020-21	
	Preliminary Budget	Amended Budget	Through 31-May
<u>Wages & Benefits</u>			
<u>Wages (staffing level)</u>			
5111 Chief / Deputy Chief (2)	360,426	353,362 (2)	94%
5113 Battalion Chief (2)	225,361	225,361 (2)	92%
5114 Prevention(2)	210,119	207,881 (2)	93%
5121 Captains (9)	841,161	844,810 (9)	94%
5122 Lieutenants (6)	463,061	471,207 (6)	89%
5123 Firefighter (12)	758,331	763,117 (12)	87%
5131 Suppl/Seasonal/Apprentic FF	204,816	-	
5132 PCF Program	1,500	600	0%
5141 Clerical(3)	216,773	226,807 (3)	83%
5145 Fire Mechanic (2)	129,730	125,510 (2)	90%
5151 Overtime & ESPL	433,954	402,730	101%
5153 Additional Overtime Staffing	18,862	41,225	53%
5161 Strike Team	-	-	0%
5165 Strike Team Backfill	-	-	0%
5171 Holiday Stipend	75,501	75,196	94%
5173 Vacation Sell Back	80,256	96,751	73%
5185 Directors	4,500	4,500	67%
Subtotal	4,024,351	3,839,057 (38)	90%
<u>Taxes</u>			
5511 Medicare: Employer Tax	58,771	55,921	79%
5512 FICA: Employer Tax	372	316	210%
5521 SU: Employer Tax	6,030	5,693	90%
Subtotal	65,173	61,930	81%
<u>Benefits</u>			
5711 CalPERS	1,136,726	1,009,523	90%
5731 Health Insurance	772,464	772,464	80%
5735 Life Insurance	14,400	15,000	78%
5751 Workers Comp Insurance	137,351	190,964	100%
Subtotal	2,060,941	1,987,950	87%
Wages & Benefits Total	6,150,465	5,888,937	89%
% of Revenue	84.7%	82.7%	
Adjusted for seasonal reserve	81.3%		

Classic
 Safety 21.79%, Misc 15.25%
 PEPRA
 Safety 13.13%, Misc 7.59%
 UAL \$457k
 EMOD 81%

**Budget Summary for:
~Operating Fund 722~**

	<u>FY 2021-22</u>	<u>2020-21</u>	
	<u>Preliminary Budget</u>	<u>Amended Budget</u>	<u>Through 31-May</u>
<u>Personnel Related</u>			
<u>Clothing/PPE</u>			
6011 Uniforms	24,960	13,005	56%
6021 Personal Protective Equipment	35,000	35,000	25%
6031 Safety & PPE (per MOU)	32,130	33,060	96%
Subtotal	92,090	81,065	59%
<u>Food / Meals</u>			
6111 Meals - Administration	300	300	198%
6113 Meals - Fire	1,500	500	343%
6114 Meals - Interns	30,822	4,000	100%
Subtotal	32,622	4,800	131%
<u>Training / Fitness</u>			
6211 Wellness	31,660	30,818	61%
6213 Fitness	4,744	8,500	72%
6221 Tuition/Licenses	22,000	13,500	78%
6232 Travel	7,500	6,500	59%
6241 Training Materials	2,000	2,000	71%
6246 Public Safety Training Center	1,000	1,000	67%
6261 Mandatory Licenses	2,500	2,500	68%
6271 Admin Training	8,500	4,000	22%
Subtotal	79,904	68,818	64%
Personnel Related Total	204,616	154,683	63%

12 2nd half

**Budget Summary for:
~Operating Fund 722~**

	<u>FY 2021-22</u>	<u>2020-21</u>	
	<u>Preliminary Budget</u>	<u>Amended Budget</u>	<u>Through 31-May</u>
<u>Facility & Equipment</u>			
<u>Communication</u>			
6511 Telephones	18,760	16,280	95%
6521 Cellular Phones	10,600	10,000	90%
Subtotal	29,360	26,280	93%
<u>Station</u>			
6551 Supplies & Services	20,000	17,400	93%
Subtotal	20,000	17,400	93%
<u>Insurance</u>			
6611 Liability & Umbrella	15,750	15,052	100%
6621 Property	19,302	17,322	106%
Subtotal	35,052	32,374	103%
<u>Facility Maintenance</u>			
6681 Facility Maintenance & Imp	170,000	170,000	42%
Subtotal	170,000	170,000	42%
<u>Medical Supplies</u>			
6716 EMS Supplies	15,000	25,000	79%
Subtotal	15,000	25,000	79%
<u>Apparatus Equipment</u>			
6751 Hose	18,000	16,000	75%
6756 Ladder	1,500	1,500	0%
6761 Suppression Equip/Small Tools	7,500	7,500	16%
6766 Power Tools	16,800	6,800	1%
6771 Pumps	3,830	4,350	83%
6776 Mobile Communication	4,300	4,800	117%
6781 Technical Rescue Equipment	13,000	10,000	67%
6786 SCBA's	8,500	8,381	34%
6791 Small Tools	-	3,100	110%
6796 Drone	1,912	3,168	45%
6798 Utility Terrain Vehicle	3,220		
Subtotal	78,562	65,599	56%

Includes deck - station 84

**Budget Summary for:
~Operating Fund 722~**

	<u>FY 2021-22</u>	<u>2020-21</u>	
	<u>Preliminary Budget</u>	<u>Amended Budget</u>	<u>Through 31-May</u>
<u>Utilities</u>			
6811 Alarm	1,500	1,360	97%
6821 Electricity / Gas (PGE)	43,047	41,143	96%
6831 Propane	12,432	13,136	62%
6841 Trash	3,600	3,600	72%
6851 Water / Sewer	8,731	8,549	90%
Subtotal	69,310	67,788	87%
<u>Capital Expenditures</u>			
6911 Station	7,800	-	
6921 Equipment	-	37,103	70%
6931 Vehicle	-	37,000	89%
6941 Admin	3,000	24,550	78%
6951 Other	-	-	
Subtotal	10,800	98,653	100%
Facility & Equipment Total	428,084	503,094	71%
<u>Vehicle Related</u>			
<u>Insurance</u>			
7001 Vehicle Insurance	8,925	9,557	87%
Subtotal	8,925	9,557	87%
<u>Maintenance</u>			
7048 All categories	107,342	110,820	
Subtotal	107,342	110,820	91%
<u>Fuel</u>			
7051 Fuel	44,856	55,000	82%
Subtotal	44,856	55,000	82%
Vehicle Related Total	161,123	175,377	88%

**Budget Summary for:
~Operating Fund 722~**

	<u>FY 2021-22</u>	<u>2020-21</u>	
	<u>Preliminary Budget</u>	<u>Amended Budget</u>	<u>Through 31-May</u>
<u>Gen & Admin</u>			
<u>Office Expense</u>			
7502 Administration	7,000	5,200	58%
7506 Board	500	1,200	19%
7508 Computers	80,000	74,850	61%
7509 Copier	1,500	1,500	63%
7511 Memberships	15,655	15,125	127%
7516 Mileage Reimbursement	-	-	0%
7521 Postage & Delivery	1,900	1,800	75%
7531 Other	-	-	
Subtotal	106,555	99,675	71%
<u>Professional Services</u>			
7551 Accounting	12,880	16,400	75%
7556 Computer	14,980	10,080	66%
7561 Consultants	7,500	8,000	88%
7563 Hiring	11,450	8,250	44%
7566 Legal	51,675	73,115	54%
7571 Medical Director	6,600	3,600	92%
Subtotal	105,085	119,445	61%
<u>Publications</u>			
7591 Legal Notices	600	600	88%
7596 Marketing/Advertising	500	500	0%
Subtotal	1,100	1,100	48%
<u>Special District</u>			
7611 Election	-	30,000	
7621 LAFCo Budget Share	5,762	6,745	94%
7631 Nevada County Fees	77,243	74,838	109%
7641 Other	-	-	
Subtotal	83,005	111,583	108%

Negotiations included

Budget Summary for: ~Operating Fund 722~	FY 2021-22	2020-21	
	Preliminary Budget	Amended Budget	Through 31-May
<u>Prevention</u>			
7651 Code purchases	1,800	1,900	103%
7653 Investigation supplies	4,300	4,300	82%
7657 Inspection supplies	1,500	1,500	14%
7661 Professional Svcs/Plan checks	2,500	2,500	66%
7663 Public Education supplies	4,000	500	4%
7665 Subscriptions/Memberships	3,000	3,000	44%
7667 Training	9,000	5,000	59%
7669 Other	3,500	3,500	39%
Subtotal	29,600	22,200	58%
<u>JPA</u>			
7831 Dispatch Charges	125,000	120,000	70%
7841 JPA Expense Allocation	9,000	13,380	94%
Subtotal	134,000	133,380	72%
Gen & Admin Total	459,345	487,383	77%
Total Operating Expenditures	7,403,634	7,209,474	86%
<u>Other Income & Expense</u>			
9101 Grant Expense	(36,000)		
Fund 722 Over / <under>	(176,110)	(84,434)	
Note: Cost of seasonal program	248,724		

Budget Summary for: ~Mitigation Fee Fund 733~	FY 21-22	2020-21	
	Preliminary Budget	Amended Budget	Through 31-May
Revenues			
4160 Mitigation Fees	125,000	160,000	109%
4820 Interest	1,500	0	100%
Revenue Total	126,500	160,000	110%
Expenses			
6911 Structure & Improvements	-	27,085	100%
6921 Equipment	98,996	119,931	99%
7561 Consultants	-		
Expense Total	98,996	147,016	99%
Fund 733 Over / <under>	27,504	12,984	
Beginning Cash	99,238	0	
Fund 733 Over / <under>	27,504	0	
Ending Cash	126,742	0	

Detail

<u>Acct Description</u>	<u>Amount</u>
6921 E 86 payments	98,996

Budget Summary for: ~Special Tax Fund 734~	FY 2021-22	2020-21	
	Preliminary Budget	Amended Budget	Through 31-May
Revenues			
4150 Special Tax 2012	995,804	988,182	94%
4820 Interest	-	1,897	88%
Revenue Total	995,804	990,079	94%
Expenses			
7631 Special District Fees	9,958	9,018	93%
Expense Total	9,958	9,018	93%
Fund 734 Over / <under>	985,846	981,061	
Beginning Cash	52,757		
Fund 734 Over / <under>	985,846		
Transfer Out	(985,846)		
Ending Cash	52,757		

Budget Summary for: ~Capital Expenditure Fund 758~	FY 2021-22	2020-21	
	Preliminary Budget	Amended Budget	Through 31-May
Revenues			
4820 Interest		0	
4830 Equipment Rental		0	
4850 Sale of Surplus Property	60,000	25,000	
Revenue Total	60,000	25,000	213%
Expenses			
6911 Station	0	0	
6921 Equipment	320,048	35,000	
6931 Vehicles	0	70,884	
7561 Consultants	0	0	
Expense Total	320,048	105,884	90%
Fund 758 Over / <under>	(260,048)	(80,884)	
Beginning Cash	430,940		
Transfer in from 722	125,000		
Fund 758 Over / <under>	(260,048)		
Ending Cash	295,892		

Detail

<u>Acct</u>	<u>Amount</u>
6921 AED Replacements	19,500
Jaws E86	40,000
Bullard Camera	10,000
R84 Payments	59,819
E88 Hose & Equipment	55,000
E88 K12 Saw	2,000
E88 Payments	133,729
	<u>320,048</u>

Budget Summary for:
~All Fund Summary~
FY 2021-22

	722 Operating	723 Contingency	733 AB1600	734 Spec Tax	758 Capital	Total
Beginning Balance	2,342,753	1,321,729	99,238	52,757	430,940	4,247,417
Receipts	6,277,678		126,500	995,804	60,000	7,459,981
Special Tax	985,846			(985,846)		-
Expenditures	(7,403,634)		(98,996)	(9,958)	(320,048)	(7,832,635)
Change for Fiscal Year	(140,110)	-	27,504	-	(260,048)	(372,654)
Other Income & Expense	(36,000)					(36,000)
Transfers						
Contingency	(35,604)	35,604				-
Equipment Fund	(125,000)				125,000	-
Ending Balance	2,006,039	1,357,333	126,742	52,757	295,892	3,838,763

List of Acronyms

AED	Automated External Defibrillator
CTO	Compensated Time Off
EMS	Emergency Medical Services
EPSL	Emergency Paid Sick Leave
FICA	Federal Insurance Contribution Act
FY(E)	Fiscal Year (Ending)
HFD	Higgins Fire District
JPA	Joint Powers Authority
LAFCo	Local Area Formation Commission
MOU	Memorandum of Understanding
NCCFD	Nevada County Consolidated Fire District
PCF	Paid Call Firefighter
PERS	Public Employee Retirement System
PPE	Personal Protective Equipment
PVFD	Penn Valley Fire District
SCBA	Self Contained Breathing Appartus
SPSL	Supplemental Paid Sick Leave
SUI	State Unemployment Insurance



Nevada County Consolidated Fire District Department of Fire Prevention

640 Coyote Street, Nevada City, CA 95959
(530) 265-4431 FAX (530) 265-4438
nccfire@nccfire.com • www.nccfire.com



To: Nevada County Consolidated Fire District Board of Directors
From: Terry McMahan, Fire Marshal through Jim Turner, Fire Chief
Date: May 27, 2021
Re: Senate Bill 1205-Fire Protection Services: Inspection compliance reporting

Background:

- A State Bill SB 1205 to increase fire safety and accountability in California Cities, Counties and Districts unanimously passed the State Legislature in August and was signed by Governor Jerry Brown on September 27, 2018. This bill went into effect January 1, 2019.

SB 1205 requires fire departments/districts to report annually their compliance with safety building inspection requirements to their administering agents, such as city council or district boards. This bill was introduced after a Bay Area News Group report showed that many schools and apartment buildings in the Bay Area did not receive their annual required inspection at least once from 2010 to 2017. The Bay Area News Group conducted the investigation into building inspections after the Oakland Ghost Ship warehouse fire in 2016, which killed 36 people.

- As a result of this SB 1205 Section **13146.4** was added to the Health and Safety Code

13146.4 reads (a) Every city or county fire department, city and county fire department, or district required to perform an annual inspection pursuant to Sections 13146.2 and 13146.3 shall report annually to its administering authority on its compliance with Sections 13146.2 and 13146.3 (b) The report made pursuant to subdivision (a) shall occur when the administering authority discusses its annual budget, or at another time determined by the administering authority.(c) The administering authority shall acknowledge receipt of the report made pursuant to subdivision (a) in a resolution or a similar formal document.(d) For purposes of this section, “administering authority” means a city council, county board of supervisors, or district board, as the case may be.

- Nevada County Consolidated Fire District has completed these inspections on an annual basis for Schools (Public and Charter), hotels, motels, lodging houses, churches and large assemblies.

Recommendation:

- Accept this report as submitted as it meets the reporting requirement set forth in Health and Safety Code Section 13146.4 (See attached list)

Fiscal Implications:

- None.



SB 1205 Annual Inspection Compliance Report - 2020/2021 Nevada County Consolidated Fire District

Category		Total in District
Schools		5
Hotels/Motels		2
Churches		0
Large Assemblies		0

Churches and Large Assemblies were shutdown during the COVID-19 Pandemic.
District employees did not participate in any public events during the COVID-19 Pandemic.
(2) Schools were annexed into Grass Valley City Limits.

Kern Hildebrand
Lost Lake Road Neighborhood
[REDACTED]
Grass Valley, CA 95945

May 29, 2021

Nevada County Consolidated Fire
Patrick Mason, Deputy Fire Marshal
Roger Tucker, Chief Defensible Space Inspector
460 Coyote Street
Nevada City, CA 95959

Dear Patrick & Roger,

On behalf of the Lost Lake Road Neighborhood, thank you for attending our meeting this morning and sharing your firesafe wisdom, suggestions, cautions, and support. You both brought experience, clearly know your subject, and were concurrently firm and supportive of everyone's efforts, questions and concerns. You both have a comfortable style that helps people to listen, think and act. Getting questions and no pushback were signs of a successful presentation. Thank you.

Regards,



cc Chief Jim Turner
Fire Marshal Terry McMahan



**14.
Closed Session**

&

**15.
Report out of closed session**



NCCFD CHIEFS' MONTHLY REPORT

To: NCCFD Board of Directors

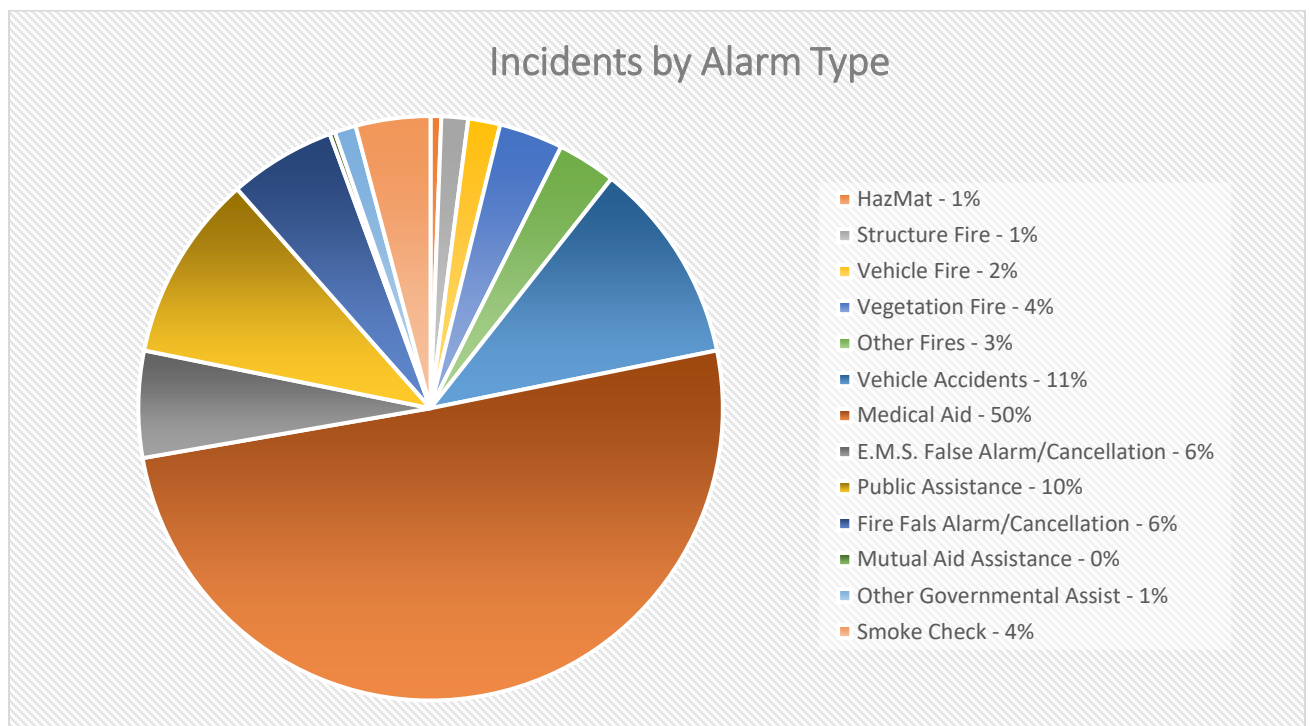
From: Jim Turner, Fire Chief
Jerry Funk, Deputy Chief

Date: June 10, 2021

OPERATIONS

Statistical data for the period of May 1 thru May 31, 2021.

- 339 calls for service.
- Average response time overall - 10 minutes 27 seconds



Significant Incidents:

- Mutual-aid response to North Auburn for a commercial structure fire.
- Technical rescue at Bridgeport / Yuba River area.
- Large number of serious traffic accidents.
- Numerous local vegetation fires.



NCCFD CHIEFS' MONTHLY REPORT

Training:

- 796 hours of documented training for the month of May.
Staff completed refresher trainings for wildland and swiftwater.

ADMINISTRATION

- Chief Turner, Deputy Chief Funk, Fire Marshal McMahan and B/C Sunde participated in the virtual meeting of the Nevada County Fire Chiefs Association.
- Chief Turner attended the Cal OES Fire and Rescue Region IV pre-season meeting.
- Chief Turner attended a Succession Planning Committee meeting.
- Chief Turner and President Grueneberg met with IAFF Local 3800 regarding negotiations.
- Deputy Chief Funk and Fire Marshal McMahan attended the virtual monthly Community Agencies United for Safe Schools and Safe Streets (CAUSSF) Meeting.
- Chief Turner and Deputy Chief Funk attended a JOA Chiefs Meeting.
- Deputy Chief Funk attended the virtual Law Enforcement and Fire Protection Council Meeting.
- Staff conducted interviews for the positions of Firefighter and Seasonal Firefighter.
- Staff continued work on the FY 21/22 preliminary budget.

FIRE PREVENTION

Projects:

- We continue to get in new smaller projects and continue working on the larger projects; ZAP Manufacturing, Keep-it-Self Storage and the Event Helper Buildings.

Fire Investigations:

- Deputy Fire Marshal Mason conducted a vehicle fire investigation.

Meetings and Training attended by Fire Marshal McMahan:

- Demo of a pre-fire plan program.
- Met with neighborhood group on Hoppy Hollow Road regarding water storage.
- Sacramento Sierra Arson Task Force virtually with Deputy Fire Marshal Mason.
- Sacramento Regional Fire Prevention Officers Association with Deputy Fire Marshal Mason virtually.
- Met with the County Planning Department, Fire Planner, and the Ophir Hill Fire Chief regarding the Rise Gold Project.



NCCFD CHIEFS' MONTHLY REPORT

- Met with the County of Nevada's Cannabis Division to discuss cannabis issues, questions and future licensing virtually.
- Nor Cal Fire Prevention Officers Virtual.
- Virtually met with NCSO, Animal Control and the Ag Commissioner on a complaint.
- Fire Safe Council of Nevada County Board of Director virtual meeting.
- Represented the District at a virtual Town Hall Meeting titled "Fire Season".
- Deputy Fire Marshal Mason attended the Lost Lake Homeowners Association meeting.

Trainings:

- Fire Chief Turner, Fire Marshal McMahan and Deputy Fire Marshal Mason completed Quarterly Range Qualifications.
- Deputy Fire Marshal Mason completed FI-210 Wildland Fire Investigation

Comments:

Fire Marshal McMahan participated in the Save our Fairgrounds event where a group of over 200 people helped clean up the Fairgrounds. Since the pandemic, staff at the fairgrounds has been reduced including the maintenance staff to the point where they could not keep up on maintenance of the grounds and buildings. Volunteers came out to weed eat, rake up pine needles, clean up planters, power wash, and paint buildings. Participants included the public of all ages, the Girl Scouts, 4-H, FFA and other organizations.