



State Bar No. 140033

## *Terry N. Gross*

Attorney at Law  
P. O. Box 124  
Elk, California 95432  
(707) 272-8579  
[terryngross@gmail.com](mailto:terryngross@gmail.com)

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Mendocino County Board of Supervisors  
501 Low Gap Road, Room 1010  
Ukiah, CA 95482

Re: Karen Calvert Claim for Tax Refund pursuant to Revenue & Taxation Code 5096 & 5097  
Hearing: December 8, 2020

Dear Members of the Board of Supervisors,

I write to you on behalf of the Albion-Little River Fire Protection District ("District"). Today, you will be hearing Ms. Karen Calvert's claim for a tax refund based on the County's erroneous collection of special taxes arising from the District's passage of Measure M in 2014. We cannot argue with the holding of the appellate court, that interpreted Health & Safety Code 13811 to exclude Ms. Calvert's property, as well as other commercial forest land located in a Special Resources Area, from the District. *See, Mendocino Redwood Company, LLC v. County of Mendocino* (2019) 42 Cal.App.5th 896. Omitted is the fact that the majority of the property lying within the District boundaries *is* commercial timber land, and that property is still served by the local, volunteer, fire District.

If you will recall Measure M, for the first time, required *all* property owners, lying within the District map boundaries, including commercial timberland owners, *served by the District*, to pay their fair share of fire suppression and emergency, rescue service costs. Everyone one sitting on this Board knows that if you live in the unincorporated areas of the County, it is the local, volunteer fire districts, that are the first responders to *all fires*, and *all emergencies* on properties located within the District boundaries, regardless of the zoning of the parcel. Local fire districts respond because they are called by the State, CALFIRE, to respond.

When the 911 dispatch call comes, local fire districts do not know the zoning of the parcel, simply its location. They are the first to show up at the site, prepared to suppress the fire or rescue the injured or contain the fire until additional help arrives, regardless of the parcel's zoning. By excluding commercial timberland from the local district tax, the costs of maintaining equipment, training and keeping these volunteer individuals safe is borne by the remainder of the residential and other property owners in the District. This is true even though most of the property lying within the District boundaries is commercial timberland. Today, volunteer districts are even more pressed, given the heightened fire season and the unavailability of the State to respond to local fires.

So, although, we cannot under argue under current law that Ms. Calvert should not receive her refund, we do argue that this Board has an obligation to work to remedy this grossly unfair and even dangerous situation. That on the ground, it is the local fire districts that are the first on the scene and must struggle to maintain expensive equipment and properly train personnel. We urge you to work with CALFIRE and our state lawmakers to adequately fund our volunteer fire departments, and to make sure that every property owner pays their fair share for the services they are so generously provided.

Thank you for your attention

Sincerely,



Terry N. Gross

Attorney for Albion Little River Fire Protection District.