

**GREENHORN CREEK COMMUNITY SERVICES DISTRICT**  
**MINUTES OF THE BOARD OF DIRECTORS**  
**May 9, 2008**

A special meeting of the Board of Directors of the Greenhorn Creek Community Services District was held on May 9, 2008, at the Greenhorn fire station. Persons in attendance included:

Board Members: Susan Lake, Candy Miller, Roy Mills, Brian Morris

**1. Tax Exchange for Wilburn Annexation**

Mr. Morris presented the Board with a May 5 letter from the County Counsel's Office inviting the District to participate in tax exchange negotiations with the County of Plumas on Monday, May 12, for the annexation of additional Wilburn properties into the District.

Mr. Morris stated that the District currently receives 7.77 percent of the property taxes collected by Plumas County from Greenhorn property owners. Following discussion, upon a motion made by Susan Lake, seconded by Candy Miller, and unanimously carried, that Board agreed that for new property coming into the District the same 7.77 percent of taxes should be returned to the District to provide services.

Following further discussion, upon a motion made by Brian Morris, seconded by Candy Miller, and unanimously carried, the Board agreed to present the following responses to the issues and questions presented in the Plumas County tax exchange policy:

1. Financial Justification - Benefit to District

Approximately 5% of the property taxes currently received by Greenhorn CSD are used for general district overhead, and the remaining 95% are dedicated to the Fire Department. (Greenhorn CSD's Water Department operates as a self-sustaining enterprise fund.) Given the small size of the Greenhorn Community and its relatively remote location, it is necessary that any new responsibility to provide emergency services at least include tax sharing that is equivalent to what the CSD currently receives for property inside the district.

2. Financial Justification - Benefit to County

As with any annexation that will facilitate orderly development, the County will receive the benefit of increased property tax revenues.

In the particular case of Greenhorn, the County has an interest in supporting the viability of the Fire Department to ensure the Greenhorn community can be self-reliant and can continue to provide emergency services in the large area between Quincy and Graeagle. Greenhorn CSD is the only fire department between Lee Summit and Quincy, and Greenhorn often responds to accidents on Highway 70/89 and provides mutual aid to the Long Valley Fire Department.

3. Special Tax

Greenhorn CSD's voters have enacted a special assessment at a rate of \$50 per year for improved parcels, \$35 per year for unimproved parcels, and \$50 per acre for non-residential parcels. The revenue from the special assessment supports about 60% of the Fire Department budget, with the remainder supported by property taxes.

4. Plan for Uses of Revenue from Tax Exchange

Greenhorn CSD will use the revenue to support ongoing Fire Department Operations, and specifically including continuation of a joint project with the Plumas County FireSafe Council to reduce fuel loads on subdivision lots owned by the CSD.

5. Cost Reimbursement System

It is the policy of the District to seek cost reimbursement for any emergency response outside the District when reimbursement is allowed by law.

6. Plumas County Special Districts Association

Greenhorn CSD is a member of the Plumas County Special Districts Association.

**2. Adjournment**

The meeting adjourned at 7:45 p.m. The next meeting is scheduled for Thursday, May 15 at 7:00 p.m.

I, Brian L. Morris, Secretary of the Board of Directors, certify that the foregoing minutes of the Greenhorn Creek Community Services District Board of Directors are correct as recorded.

/s/ Brian L. Morris

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Brian L. Morris, Secretary