

# TRUCKEE FIRE PROTECTION DISTRICT Measure T Wildfire Prevention Measure Special Tax Exemption FAQ

# 1. Is there an exemption from the Measure T Special Tax?

Yes, a low-income exemption is available for qualifying applicants.

## 2. What are the qualifications to be eligible for a low-income exemption?

A property owner who owns and occupies a single-family home parcel as their principal residence and qualifies as low-income as defined by the U.S. Department of Housing and Urban Development ("HUD") may apply for a low-income exemption for that parcel. Upon application, an exemption may be granted on any parcel owned by a qualified property owner. To qualify, the applicant must meet the following specific criteria:

- 1. Own and occupy the single-family residence as their primary residence.
- 2. Combined family income in the calendar year prior (from all sources from January 1 to December 31 to the property tax year (July 1 to June 30) that is at or below the income level qualifying as "low income" for a family of such size as defined by HUD. A low-income property owner, as defined by HUD, is the owner of the property and has an income of 80% of the median income for either Nevada County or Placer County.

## 3. Where can I obtain a Measure T Low-Income Exemption Application?

The Measure T Low-Income Exemption Application is available electronically from the District's website at <a href="https://www.truckeefire.org/exemptions">https://www.truckeefire.org/exemptions</a> and the Truckee Fire Protection District located at 10049 Donner Pass Rd, Truckee, CA 96161. Applications may also be requested by phone by calling SCI Consulting Group, the District's Special Tax Administrator, at (800) 273-5167.

## 4. What is the due date to submit low-income exemption?

Low-income exemptions must be submitted before June 15 by 4:30 p.m. immediately prior to the tax year for which the applicant is seeking an exemption. However, for the 2022-23 tax year only, qualified applicants who apply after June 15 but before December 31 shall be granted an exemption.

# 5. Where do I send my low-income exemption application?

Low-income exemption applications should be submitted to the following address: Special Tax Administrator, Attn: Measure T Low-Income Exemption, 4745 Mangels Blvd, Fairfield, CA 94534. Applicants are advised strongly to keep a copy of their application.

#### 6. Who do I call with questions about my low-income exemption application?

Questions about the Low-Income Exemption Application should be directed to the District's Special Tax Administrator at (800) 273-5167.

#### 7. Will I have to apply every year?

Yes. Property owners are required to submit application for exemption for every tax year.

#### 8. What are the low-income limits for 2021?

The low-income limits for Nevada and Placer Counties for FY 2021 are below.

FY 2021 Low Income Limit (80%)
California Department of Housing and Urban Development

Nevada County, CA

Median Family Income - \$92,400

Effective April 1, 2021

Persons in Family	Low Income Limit (\$)
1	\$50,300
2	\$57,500
3	\$64,700
4	\$71,850
5	\$77,600
6	\$83,350
7	\$89,100
8	\$94,850

For example, if a family of four living in Nevada County makes less than \$71,850 in the 2021 calendar year (January 1 – December 31), they would qualify as low income and would be eligible for the low-income exemption for the following property tax year (July 1 – June 30).

FY 2021 Low Income Limit (80%)
California Department of Housing and Urban Development
Placer County, CA
Median Family Income - \$91,100
Effective April 1, 2021

Persons in Family	Low Income Limit (\$)
1	\$50,750
2	\$58,000
3	\$65,250
4	\$72,500
5	\$78,300
6	\$84,100
7	\$89,900
8	\$95,700

For example, if a family of four living in Placer County makes less than \$72,500 in the 2021 calendar year (January 1 – December 31), they would qualify as low income and would be eligible for the low-income exemption for the following property tax year (July 1 – June 30).