Name Redacted

FORMAL ADMINISTRATIVE OBJECTION
2026 Fire Protection Assessment (Proposition 218)
Felton Fire Protection District

Date: July 3, 2026

To: Interim Fire Chief Mark Bloom
Felton Fire Protection District

I. INTRODUCTION AND PURPOSE OF SUBMISSION

Dear Interim Chief Bloom,

I submit this letter as a formal administrative objection to the proposed 2026 Fire Protection Assessment and request that it be included in the official administrative record of the Felton Fire Protection District.

While I support adequate funding for fire protection services, any assessment must comply with Article XIII D of the California Constitution (Proposition 218). Under Silicon Valley Taxpayers' Association v. Santa Clara County Open Space Authority (2008), the District bears the burden of producing substantial evidence that each parcel is assessed only for special benefits received and that the amount imposed is proportional to those benefits.

II. LEGAL FRAMEWORK

Under Silicon Valley Taxpayers' Association v. Santa Clara County Open Space Authority (2008), Golden Hill Neighborhood Association v. City of San Diego (2011), and Beutz v. County of Riverside (2010), an assessment is valid only if supported by substantial evidence showing (1) a parcel-specific special benefit, and (2) a direct, evidence-based nexus between property characteristics and the benefit received. These cases further establish that fire protection and similar emergency services are presumed to provide general benefits unless the agency rebuts that presumption with parcel-level evidence.

Proposition 218 also requires agencies to quantify and exclude general benefits and to demonstrate proportionality between each parcel's assessment and its special benefit. As held in Silicon Valley Taxpayers' Association, conclusory statements, generalized service descriptions, or uniform allocation formulas are insufficient without supporting evidence. The record must include objective, parcel-specific data supporting the cost allocation methodology.

III. SUBSTANTIVE OBJECTIONS

A. Failure to Meet the "Substantial Evidence" Standard

The District has not provided substantial evidence that the proposed assessment is based on parcel-specific special benefits rather than general fire protection services. The Engineer's Report fails to provide parcel-level characteristics or empirical data showing unique, quantifiable benefits. Without such evidence, the presumption that fire protection is a general governmental service has not been rebutted.

B. Failure to Establish Proportionality Under Article XIII D, Section 4(a)

Under Beutz v. County of Riverside, proportionality requires an evidence-based relationship between the assessment amount and the special benefit conferred. The District's methodology appears to rely on generalized assumptions and uniform allocation factors rather than parcel-specific analysis. The record does not adequately explain how individual assessments were calculated or how general benefits were excluded.

C. Improper Classification of General Services as Special Benefits

As recognized in Golden Hill Neighborhood Association v. City of San Diego, core fire protection services—including suppression, emergency response, and disaster preparedness—are presumed general services.

The District has not provided evidence distinguishing any parcel-specific benefits from these general services. Without such differentiation, inclusion of these costs in the assessment is improper.

D. Failure to Comply with Firefighter Safety Regulations and OSHA Staffing Requirements (2-in/2-out)

The District's operational assumptions underlying the assessment do not demonstrate compliance with established firefighter safety regulations, including OSHA interior structural firefighting requirements mandating a minimum "two-in/two-out" staffing standard (29 CFR 1910.134(g)(4)).

The current staffing model, as reflected or implied in the assessment's operational framework, does not clearly ensure that a minimum of four personnel are available on scene to support safe interior fire attack operations. This failure raises serious concerns regarding compliance with mandatory safety protocols designed to protect firefighter life safety during interior structural firefighting.

In addition, the absence of documented compliance with these safety standards undermines the validity of the District's operational cost assumptions, response modeling, and service level projections used to justify the assessment. Any funding mechanism predicated on operational assumptions that do not meet OSHA safety requirements is incomplete and not supported by a reliable evidentiary foundation.

E. Insufficient Evidentiary Record and Procedural Deficiencies

Under Silicon Valley Taxpayers' Association, the District must maintain a complete evidentiary record supporting all findings, including data, assumptions, and calculations. The Engineer's Report fails to provide the underlying datasets, modeling assumptions, or analytical steps used to derive the assessment rates, preventing meaningful review.

Due process requires public access to the evidentiary basis for the assessment prior to adoption. The absence of supporting documentation is a material deficiency. To the extent consultants or decision-makers have undisclosed financial interests, such omissions may also implicate Government Code § 1090 and the Political Reform Act.

Operational assumptions underlying the assessment—including staffing models, response standards (including NFPA 1710), OSHA compliance requirements, and incident response data—must be fully documented and supported in the record.

IV. COMPARABLE CASES AND OTHER VOLUNTEER FIRE DISTRICT CHALLENGES

Similar legal and procedural challenges to fire protection assessments and special taxes have arisen in other California volunteer and special fire districts, particularly under Proposition 218 scrutiny. These include:

- Humboldt Bay Fire Protection District (Humboldt County) – faced challenges regarding whether parcel-based fire assessments improperly funded general fire suppression services without adequate special benefit findings.

- Rancho Adobe Fire Protection District (Sonoma County) – subject to public scrutiny and legal objections over assessment methodology and proportionality of charges to rural parcels.

- San Miguel Fire & Rescue Protection District (San Diego County) – experienced litigation and administrative disputes concerning special tax structures and whether funding mechanisms properly distinguished general versus special benefits.

- CSA 4 / County Service Area Fire Districts (various counties) – multiple county service areas have faced Proposition 218 challenges questioning whether fire protection assessments were supported by parcel-specific benefit evidence.

- Cal Fire–contracted volunteer fire service areas (various rural counties) – have periodically faced objections where funding mechanisms relied on generalized service assumptions rather than parcel-level benefit analysis.

These examples demonstrate that the issues raised in this objection are not isolated, but part of a broader statewide pattern of legal scrutiny regarding fire protection funding mechanisms under Article XIII D.

Additionally, these cases reflect a recurring concern that some agencies have repeatedly relied on consultants to produce engineering or assessment reports without adequately researching or incorporating relevant legal developments and prior fire district failures under California law. The Board's continued reliance on such incomplete or inadequately vetted consultant work represents a pattern of poor oversight, financial mismanagement, and failure to exercise due diligence. The Board's failure to ensure that its retained firm thoroughly reviewed comparable fire district assessment failures and applicable legal standards has resulted in avoidable deficiencies in the present report and constitutes another example of the Board's bad decisions and financial irresponsibility in the use of public funds.

V. FORMAL REQUEST FOR RECORDS

The Engineer's Report fails to provide the following:

- The complete Engineer's Report, including all appendices and referenced materials
- All parcel-level data, calculations, and methodologies distinguishing general and special benefits
- All documentation supporting allocation and proportionality analyses
- All underlying studies, models, and technical analyses relied upon
- All conflict-of-interest disclosures for consultants, engineers, and decision-makers

- All materials supporting operational assumptions, including staffing analyses, OSHA compliance determinations, NFPA 1710 standards, and incident response data

VI. RESERVATION OF RIGHTS AND CONCLUSION

Until the District produces substantial evidence satisfying Article XIII D and controlling case law, including Silicon Valley Taxpayers' Association, Golden Hill Neighborhood Association, and Beutz, the proposed assessment remains unsupported. I therefore object to its adoption and reserve all rights to challenge its validity in any appropriate forum.

Please include this correspondence in the official administrative record and the board meeting packet for 6-8-26 with my contact name, address and APN removed.

Respectfully,

Name Redacted, Felton, Ca