



TUOLUMNE

CITIZENS INITIATIVE

HELP DECIDE HOW TO BEST FUND FIRE SAFETY

SURVEY SPONSORED BY SIERRA NOW

FINAL REPORT · TUOLUMNE COUNTY FISCAL FUTURE SURVEY

The Path Forward.

What 705 of your neighbors said about how Tuolumne County should fund fire services, public safety, and long-term fiscal stability — and what it tells us about **the measure that comes next.**

TOTAL RESPONSES

705

COMMUNITIES

14 areas

OPTIONS TESTED

8

CITIZENS / BIZ

540 / 132

SURVEY PERIOD

8 days

SECTION 01 · EXECUTIVE SUMMARY

The community is not anti-tax. *It is anti-wasted-tax.*

Two ballot measures have failed in three years. So before any third measure goes to voters, the Tuolumne Citizens Initiative did something different. **We asked.**

705 residents and business owners told us which of eight different revenue measures they would actually support. The results are unambiguous on what works, what doesn't, and what's possible — and they point the way to a measure that can win.

FINDING 01
Five measures clear 60% support overall.

STR enforcement (79%), TOT increase (77%), 1% sales tax for fire (73%), insurance billing for EMS (67%), and a Tourism Business Improvement District (61%). The appetite for revenue is real — when the structure is right.

FINDING 02
Voters reject reorganization. They support funding.

The only measure underwater across every segment is the County Fire Protection District (45%). Residents want existing fire services *funded* — they do not want them *restructured*.

FINDING 03
Visitors paying — not residents — is the winning frame.

Every measure that hits 70%+ shifts cost to visitors or non-compliant operators. Measures that ask residents to fund the gap directly (vacancy taxes, fire district) all sit at or below 50%.

FINDING 04
A citizens' initiative needs majority, not 2/3.

Under California law, a special tax proposed via citizens' initiative passes with a simple majority — not the supermajority that defeated Measure Z. **The path to a winning measure runs through citizens, not the Board ballot calendar.**

SECTION 02 · BACKGROUND

Why this survey exists.

Tuolumne County is at a fiscal crossroads. A federal grant supporting fire services is expiring, creating a multi-million-dollar shortfall. The Board of Supervisors has already responded with cuts — including the closure of Station 56 in Soulsbyville/Crystal Falls/Cedar Ridge — and is evaluating new revenue mechanisms to fill the remaining gap.

In recent years, voters have been asked to approve broad sales tax increases — Measure X in 2022 and Measure Z in 2024 — and rejected both. Measure Z was defeated 57%–43% in November 2024.

Following the vote on Station 56, Supervisors indicated they would support a citizens' initiative to address the funding gap. This survey is the first step. It tested eight different revenue mechanisms — from sales tax dedicated to fire, to a Tourism Business Improvement District, to insurance billing for emergency medical services — and asked residents and business owners directly which they would support, oppose, or accept.

How to read this report

This is a self-selected online survey distributed through community channels, social media, and earned local media coverage. **Findings are directional, not polling-grade.** They are intended to inform measure selection and sequencing — not to forecast vote totals.

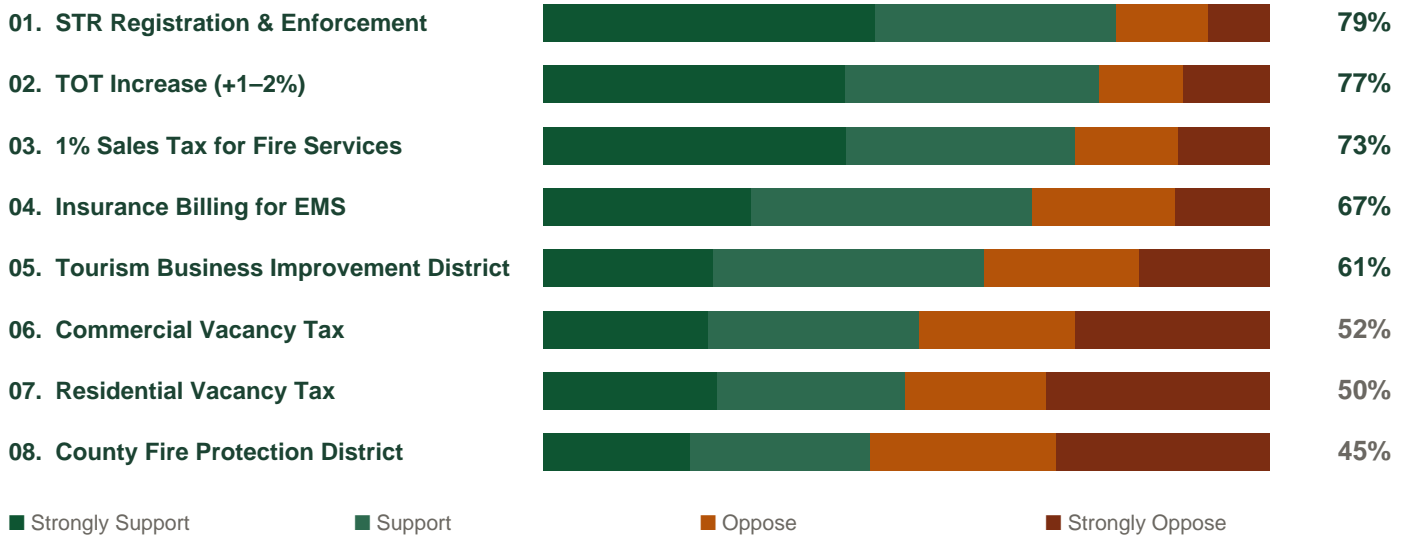
The survey ran for eight days, with data pulled and monitored throughout. Findings moved within ± 2 points across consecutive waves — meaning the signal stabilized well before close. The dataset is large for a county of Tuolumne's size, geographically representative, and durable.

Throughout the report, two segments are compared: **Citizens** (respondents who did not select any industry tag) and **Business Owners** (respondents who self-identified as owning or operating a business in the County). These segments overlap with neither for some respondents.

SECTION 03 · HEADLINE FINDINGS

Eight measures. *Five winners.*

Each bar below shows the support distribution for one measure — Strongly Support → Support → Oppose → Strongly Oppose. The percentage on the right is total favor. Five measures clear 60%; three do not.



Five revenue measures cleared 60% support. Three did not. And exactly one — the County Fire Protection District — was underwater across every segment we measured.

SECTION 04 · THE EIGHT MEASURES

What each option is — *and what the community said.*

Each measure presented below in order of overall support. For every option: what it is, who pays, how it's enacted, and how citizens and business owners diverged.

MEASURE 01 OF 08

TOP MEASURE

Strengthening Short-Term Rental Registration & Enforcement

79%

OVERALL SUPPORT · 705 RESPONSES

83% citizens **67%** business owners

Highest support, highest intensity. Strong supporters outnumber strong opponents nearly 4-to-1. Already partially in motion — the County Tax Assessor's office has hired staff and adopted software for STR identification. Formalizing this with a registration license and fee is the fastest revenue win available.

WHAT IT IS Mandatory STR registration with annual renewal fee, dedicated audit capacity, and non-compliance penalties. Estimated annual revenue: \$0.9–\$1.9M recurring plus \$500K–\$1.5M one-time back-tax recovery.

WHO PAYS STR operators and visitors who stay in them.

HOW ENACTED Board of Supervisors action — no voter approval required.

MEASURE 02 OF 08

STRONGEST BALLOT MEASURE

1–2% Increase in Transient Occupancy Tax (TOT)

77%

OVERALL SUPPORT · 705 RESPONSES

82% citizens **58%** business owners

The cleanest "visitors pay" frame on the survey. Citizens at 82% support. Business-owner support softer at 58%, but rising. A viable ballot path with the lowest political resistance.

WHAT IT IS Increases TOT (the tax overnight visitors pay on hotels, motels, and short-term rentals) by 1–2 points. Estimated annual revenue: \$1–\$2.5M. Tuolumne's current rate is among the lower in California's tourism regions (compare: Mammoth Lakes 13%, South Lake Tahoe 14%).

WHO PAYS Overnight visitors only — residents do not pay TOT on their primary residences.

HOW ENACTED Voter approval required. Board-placed special tax: 2/3. Citizens' initiative special tax: simple majority (Upland decision).

MEASURE 03 OF 08

BALLOT-VIABLE

1% Sales Tax Dedicated to Fire Services

73%
 OVERALL SUPPORT · 705
 RESPONSES

76% citizens **60%** business
 owners

After Measure Z's defeat, dedicated fire funding still polls strongly. The lockbox framing — legally locked to fire, not general fund — is doing the work voters told us was missing from Z. This is how we fund Station 56 and continue expanding fire capacity and prevention in Tuolumne County.

WHAT IT IS Raises County sales tax 1 point (7.25% → 8.25%), revenue legally restricted to fire services. Estimated \$6M annually — the largest single revenue source on the survey.

WHO PAYS Anyone who shops in the County, including visitors.

HOW ENACTED Voter approval required. Board-placed special tax: 2/3. Citizens' initiative special tax: simple majority (Upland decision).

MEASURE 04 OF 08

BUSINESS OWNERS LEAD

Insurance Billing for Emergency Medical Services

67%
 OVERALL SUPPORT · 705
 RESPONSES

67% citizens **70%** business
 owners

The only measure where business owners support more strongly than the general public (70% vs 67%). The constituency that usually opposes new revenue is leading. Already in early discussion at the County. The Board can act on this without an election.

WHAT IT IS System to bill private health insurance, Medicare, and Medi-Cal when fire department personnel respond to medical emergencies. CalFire estimates up to \$5M annually for Tuolumne County — substantially higher than the \$500K–\$2M generic California county range.

WHO PAYS Insurance companies. Uninsured residents typically written off or billed only what insurance would have paid.

HOW ENACTED Board of Supervisors action — no voter approval required.

MEASURE 05 OF 08

INVERTED SUPPORT

Tourism Business Improvement District (TBID)

61%
 OVERALL SUPPORT · 705 RESPONSES
 65% citizens 44% business owners

The most strategically important finding in the data. Citizens at 65%. Business owners at 44%. Under California law, businesses — not voters — form a TBID. The constituency that can pass it doesn't yet want it. Business-owner support is climbing (36% → 44% over the survey period). Stakeholder education work, not a ballot measure.

WHAT IT IS Self-assessment paid by tourism-related businesses (lodging, vacation rentals, restaurants, retail, attractions, wineries, cideries, outfitters) on gross revenues. Funds locally controlled, restricted to tourism programs. Estimated \$2–\$5M annually.

WHO PAYS Tourism-related businesses. Typical assessment: 1–2% of gross revenue, often passed to customers.

HOW ENACTED Majority vote of the assessed businesses — no general election required.

MEASURE 06 OF 08

SPLIT DECISION

Commercial Vacancy Tax on Empty Storefronts

52%
 OVERALL SUPPORT · 705 RESPONSES
 53% citizens 47% business owners

Aligned across segments at 47–53%. No clear champion, no clear opposition. A genuine 50-50 measure that would require significant political capital for marginal margin. Better held than pursued.

WHAT IT IS Tax on long-vacant commercial properties to encourage occupancy. Implementation details vary by jurisdiction.

WHO PAYS Owners of commercial properties left vacant for an extended period.

HOW ENACTED Voter approval required. Board-placed special tax: 2/3. Citizens' initiative special tax: simple majority.

MEASURE 07 OF 08

SPLIT DECISION

Residential Vacancy Tax on Long-Vacant Homes

50%
 OVERALL SUPPORT · 705 RESPONSES
 52% citizens 42% business owners

Right at 50-50 overall. Renters skew significantly more supportive than homeowners — the measure becomes class-coded quickly in any public conversation. The STR enforcement track addresses similar housing-pressure logic with much broader support. Hold.

WHAT IT IS Tax on residential properties left vacant for an extended period — intended to address housing pressure by encouraging occupancy or sale.

WHO PAYS Owners of long-vacant residential properties.

HOW ENACTED Voter approval required. Board-placed special tax: 2/3. Citizens' initiative special tax: simple majority.

MEASURE 08 OF 08

DOES NOT HAVE A PATH

County Fire Protection District (Parcel Tax)

45%

OVERALL SUPPORT · 705
RESPONSES

47% citizens **37%** business
owners

The only measure underwater across every segment. Strong opposition exceeds strong support. Voters want fire services funded — they do not want them restructured. Pursuing this would split the existing pro-fire-funding coalition. Not recommended.

WHAT IT IS Separate governmental entity funding fire services through annual parcel tax (\$100–\$400 per parcel/year). Funds structurally protected from General Fund redirection.

WHO PAYS Property owners in the district. Visitors and renters do not directly pay.

HOW ENACTED Two-thirds voter approval within proposed district boundaries.

SECTION 05 · THE TBID QUESTION

What a TBID could do — and why it needs more conversation first.

The Tourism Business Improvement District is the most strategically important — and most misunderstood — option on the survey. Citizens love it (65% favor). Business owners are split (44% favor). Under California law, businesses, not voters, decide whether one is formed.

What is a TBID?

A self-assessment paid by tourism-related businesses on their gross revenues. Funds are **locally controlled** and can only be spent on programs that benefit the businesses paying the assessment — destination marketing, workforce housing, transportation, environmental stewardship, and shoulder-season programming.

Critically, TBID revenue is structurally protected from the County General Fund. Future Boards of Supervisors cannot redirect it. In a county where two ballot measures have already failed because voters didn't trust how tax dollars would be spent, this kind of structural lockbox matters.

Why this matters now

Here is what's not widely understood: tourism marketing has been receiving a **shrinking share** of TOT collections, even as visitors continue to pay TOT at the same rate. Tourism businesses are paying into the system without seeing those dollars come back to the destination marketing that drives demand to their doors.

A TBID would correct that imbalance. Mammoth Lakes generates ~\$6.7M annually from its TBID. North Lake Tahoe generates ~\$6M. For Tuolumne County, estimated annual revenue is \$2–\$5M depending on which tourism sectors are included. Those funds are locally controlled, locally spent, and structurally protected.

IMPORTANT HISTORY

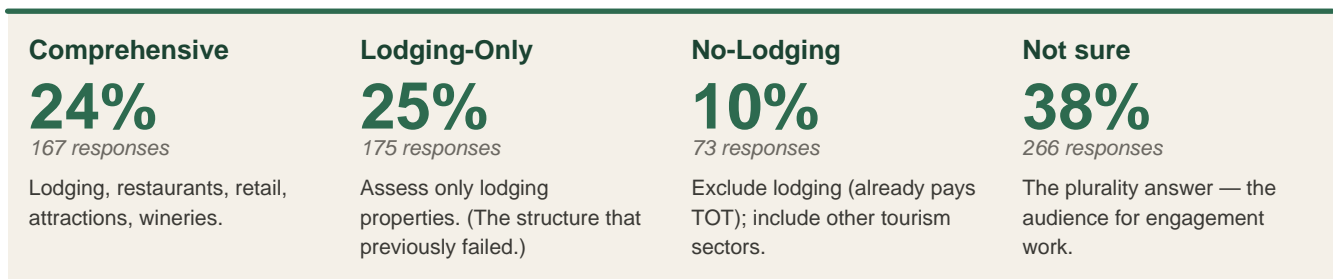
This is not the County's first attempt at tourism revenue.

Several years ago, the County asked Visit Tuolumne County to form a Tourism Marketing District (TMD) — a structure focused exclusively on lodging properties. Lodging operators did not support it. The initiative fizzled, and tourism marketing has been stuck on the County's TOT line ever since.

A successful TBID will need to be different. **The community is telling us how.** The structure preference data below shows that "Lodging-Only" is no longer the favored design — and that the largest single bloc has not yet formed an opinion at all. That's where the work is.

Which businesses should pay?

If a TBID is formed, the most important design choice is which sectors are assessed. The survey asked. Here's what the community said:



The plurality answer — "Not sure" at 38% of all respondents — is itself the finding. **The biggest single bloc on TBID structure has not yet formed an opinion.** That's the audience for the engagement work that needs to happen before any TBID forms.

The recommendation on TBID

A TBID should not be the ballot measure that comes next. Citizens cannot form one — only the businesses subject to the assessment can. And business owners are still divided: 44% favor, 56% oppose. Pushing TBID formation now means asking 56% of business owners to vote against their own initial position.

Instead, TBID should be on a longer engagement track — a **6-month minimum** education and dialogue effort with the business community. Among business owners, support climbed from 36% to 44% over the survey period — a 7-point movement in one direction across multiple data pulls. That's not noise. That's the beginning of a conversation worth having patiently.

SECTION 06 · WHERE THE COUNTY SPLITS

14 areas. One county.

The survey reached every corner of Tuolumne County. Different communities responded differently — and where the geography splits is itself a finding.

Response distribution and citizen / business-owner split, by area

Area	Responses	Citizens	Biz Owners	Other
Twain Harte / Mi Wuk	144	105	24	15
Soulsbyville / Crystal Falls	142	117	23	2
Sonora	113	87	21	5
East Sonora	88	65	22	1
Groveland / Big Oak Flat	69	60	8	1
Tuolumne	57	47	9	1
Jamestown	40	26	13	1
Columbia	37	28	8	1

How each area split on the five measures that matter most

Greener cells = stronger support. Areas with fewer than 5 responses on a given measure are blank.

Area	n	STR Enf.	TOT Inc.	Fire Tax	EMS Bill.	TBID
Twain Harte / Mi Wuk	144	73%	78%	75%	67%	60%
Soulsbyville / Crystal Falls	142	73%	71%	74%	68%	47%
Sonora	113	85%	88%	82%	67%	71%
East Sonora	88	83%	79%	64%	64%	68%
Groveland / Big Oak Flat	69	85%	73%	95%	71%	56%
Tuolumne	57	76%	72%	71%	65%	51%
Jamestown	40	93%	88%	80%	73%	73%
Columbia	37	76%	74%	71%	65%	70%

The community whose fire station is closing — Soulsbyville/Crystal Falls — supports fire revenue at exactly the same rate as the rest of the County. The pattern is countywide, not local.

What the geography tells us

Tourism-corridor areas (Jamestown, Sonora, Columbia, East Sonora) lead support for tourism-funded measures — TBID and TOT specifically. Residential areas (Soulsbyville, Tuolumne, Twain Harte) split harder against TBID. **The 30-point swing on TBID from highest-support area to lowest is the largest geographic variance of any measure tested — and**

it mirrors who benefits economically from tourism dollars.

Fire funding, by contrast, is supported broadly across every area. Groveland clears 95%+ on the fire sales tax. Soulsbyville matches the County average at 74%. Even East Sonora, the lowest-support area for fire revenue, runs at 63%. **There is no community in this County that opposes fire funding.**

SECTION 07 · WHAT COMES NEXT

The path to action — for citizens, businesses, and the Board of Supervisors.

The community has spoken with remarkable clarity. The recommendations below translate that signal into action — sequenced by who can move, how fast, and what the time pressure looks like.

TIME-SENSITIVE · CITIZENS-LED

Citizens file a ballot initiative for either a 1% sales tax dedicated to fire services, or a 1–2% TOT increase — and begin signature collection now.

Either of these is a viable path to ballot success. Both clear 70%+ overall. Both have the structural design — dedicated, locked, and clearly tied to a specific use — that voters told us was missing from Measures X and Z.

The strategic case for a citizens' initiative — not a Board-placed measure — is the vote threshold itself. Under California law (per the Upland decision and subsequent rulings), a special tax brought as a citizens' initiative requires only a simple majority to pass. This is the difference between a measure that passes and a measure that comes close.

If the priority is maximum revenue: the 1% sales tax dedicated to fire services. Estimated \$6M annually. Citizens at 76%, business owners at 60%. This is how we fund Station 56 and continue expanding fire capacity and prevention in Tuolumne County.

If the priority is the cleanest "visitors pay" frame: the 1–2% TOT increase. Estimated \$1–\$2.5M annually. Citizens at 82%, business owners at 58%. Smaller revenue, but residents pay nothing directly — exactly the structural difference that builds trust after Measure Z.

- File the Notice of Intent with the County Clerk to initiate signature collection.
- Begin signature collection promptly. The window to collect, verify, and submit signatures in time for the next regular election is short — every week of delay narrows the path.
- The Board of Supervisors can take up the measure once filed, but they do not need to act first. The citizens' track moves whether or not they do.

BOARD OF SUPERVISORS · PARALLEL TRACK

Formalize STR enforcement with a registration license and annual fee.

Strengthening short-term rental enforcement was the highest-supported measure in the entire survey: **79% favor overall**, including 67% of business owners. Strong supporters outnumber strong opponents nearly 4-to-1.

The County Tax Assessor's office has already begun this work — implementing TOT enforcement, adopting new software, and expanding staff capacity. **That work is the right direction.** The Board's next step is to make the process formal and durable: establish a mandatory STR registration license, set an annual renewal fee, codify audit authority, and define non-compliance penalties.

- Adopt an STR registration ordinance with a defined annual fee structure.
- Codify the Assessor's audit authority and non-compliance penalty framework.
- Estimated annual revenue: \$0.9–\$1.9M recurring + \$500K–\$1.5M one-time back-tax recovery.
- Co-benefit: stricter enforcement may shift some properties back into long-term rental housing.

BOARD OF SUPERVISORS · PARALLEL TRACK

Move EMS insurance billing from "study" to operational policy.

Insurance billing for EMS is the only measure where business owners support more strongly than the general public — 70% versus 67%. The constituency that typically pushes back hardest on revenue is leading on this one. There is no organized opposition to find.

The Tuolumne County Fire Department has been considering user fees, with a CalFire study reportedly in progress. **CalFire estimates this option could generate up to \$5M annually** for Tuolumne County — substantially higher than the \$500K–\$2M generic California county range. At that scale, EMS billing is competitive with the dedicated 1% sales tax for total revenue impact. **And the Board can authorize it without an election.**

This is how we fund Station 56 and continue expanding fire capacity and prevention — without asking voters for anything new.

- Publicly clarify where the CalFire study stands and what the Board's preliminary direction is.
- Establish operational infrastructure for billing private health insurance, Medicare, and Medi-Cal for EMS responses.
- Codify a hardship policy: uninsured residents written off or billed only at the insurance-equivalent rate, never pursued personally.
- Estimated annual revenue: up to \$5M per CalFire, depending on call volume and recovery efficiency.

LONGER TRACK · 6 MONTHS

Open a formal stakeholder engagement track on Tourism Business Improvement District formation.

TBID is not a ballot measure. It is a business-formation question. And right now, business owners are 44% favor, 56% oppose. The data also shows that opposition is softening — biz-owner support climbed from 36% to 44% over the survey period — but a TBID formation today would still fail the assessed-business vote.

The right move is sustained engagement: explain what a TBID actually does, why tourism marketing has been getting a shrinking share of TOT, what locally-controlled funds could mean for shoulder season and workforce housing, and what other Sierra destinations have built. This work also has to address the prior failed TMD attempt directly — what was different then, and why a different structure is what the community is signaling now.

- Convene a TBID working group with Visit Tuolumne, the Chamber of Commerce, and lodging, restaurant, winery, and outfitter representatives.
- Develop case-study materials drawing on Mammoth Lakes (~\$6.7M/year) and North Lake Tahoe (~\$6M/year) TBIDs.
- Hold three structured listening sessions geographically anchored in tourism-economy areas: Sonora, Groveland, Twain Harte.
- Re-survey assessed businesses at the 6-month mark to gauge whether formation should proceed.

NOT RECOMMENDED

Do not pursue a County Fire Protection District at this time.

This is the only measure underwater across every segment of the survey: 45% support overall, 47% citizens, 37% business owners. Strong opposition exceeds strong support — the only measure where that pattern holds.

The County's residents are clear: they want fire services **funded**, not **restructured**. Pursuing a Fire Protection District would split the political coalition that already exists for fire funding, would require two-thirds voter approval within district boundaries, and would consume political capital that should be invested in measures the community has already endorsed.

HOLD

Hold the residential and commercial vacancy taxes.

Both vacancy tax options sit at or just below 50% support — 50% on residential, 52% on commercial. As special taxes, they would require either two-thirds voter approval (if Board-placed) or simple majority (if pursued via citizens' initiative under the Upland framework). Either path is contested, class-coded, and would require significant political capital for marginal margin.

These should not be priority items in this cycle. The STR enforcement track addresses some of the same housing-pressure concerns through a measure with much broader support.

SECTION 08 · WHO RESPONDED · APPENDIX

Long-time residents. Homeowners. And the people who fight fires.

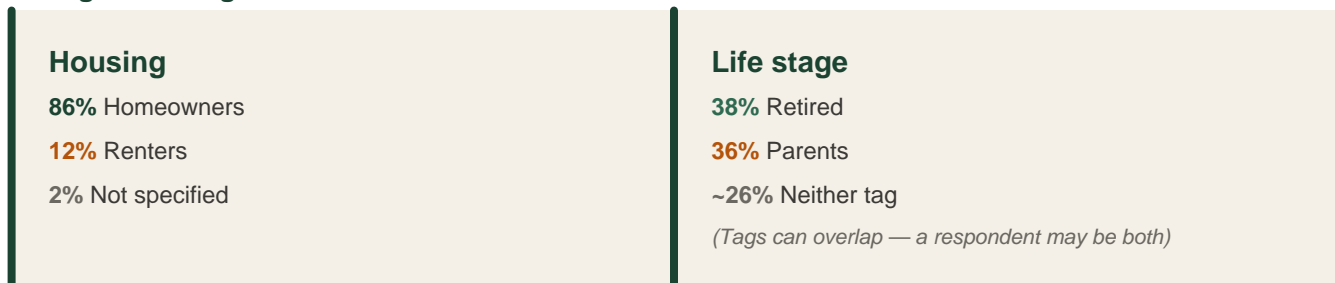
The shape of who responded matters as much as what they said. This appendix shows the demographic profile of the 705 people who weighed in — the verification behind every finding above.

Tenure: this is a survey of established Tuolumne County



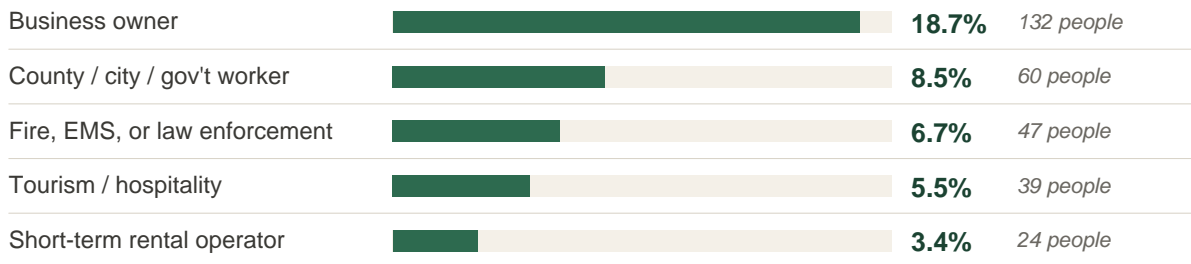
Eight in ten respondents have lived in or been connected to the County for 11+ years. Over a third have been here all their lives. Newer arrivals are present but rare.

Housing & life stage



Industry & professional affiliations

Industry affiliations are multi-select — a single respondent can be a business owner who also operates an STR. Bars below show the share of all 705 respondents claiming each affiliation.



A NOTE ON REPRESENTATIVENESS

Industry voice is well-represented in this dataset.

132 business owners. 39 tourism workers. 24 short-term rental operators. 47 fire/EMS/law enforcement professionals. 60 county or city government workers. The constituency that forms a TBID, the workers who run toward emergencies, and the public servants who execute Board policy all weighed in with statistical weight.

That means the industry-versus-citizen splits reported throughout this document are **structurally sound** — not artifacts of who happened to find the survey.

IN CLOSING

This is a community that knows what it wants. *It just hasn't been asked the right way before.*

705 people. Eight measures. Five clear winners. One direct path forward.

The work ahead is to translate this signal into action — to file the right citizens' initiative, to formalize the revenue actions the Board can take immediately, and to begin the longer conversation with the business community about what a TBID could be.

Two prior ballot measures failed because the County asked broadly without listening first. This time, the listening has happened. **What comes next is the response.**

Visitors pay. Locals benefit. Dollars stay local.