

NOTICE OF CLASS ACTION

IF YOU HAVE PAID CALIFORNIA'S FIRE PREVENTION FEE, A PENDING CLASS ACTION MAY AFFECT YOUR RIGHTS.

Howard Jarvis Taxpayers Association, et al., v. California Dept. of Forestry and Fire Protection, Sacramento County Superior Court Case No. 34-2012-00133197 ("Case"), alleges that California's fire prevention fee is invalid. You may be entitled to a refund.

WHAT THE LAWSUIT IS ABOUT

Howard Jarvis Taxpayers Association and other named plaintiffs ("Plaintiffs") filed this Case to challenge the fire prevention fee collected by the Board of Equalization ("BOE") for the Department of Forestry and Fire Prevention ("CAL FIRE") (collectively "State").

Plaintiffs seek to invalidate the fire prevention fee imposed by Assembly Bill 29 of the First Extraordinary Session of 2011 ("ABX1-29") as actually a tax that required, but did not receive, two-thirds legislative approval under Article XIII A, section 3 of the California Constitution (Proposition 13). Plaintiffs also seek a refund of the fees paid by members of the Class.

The State defendants disagree with Plaintiffs and assert that the fee is constitutional, therefore no refund or other relief is warranted.

The Court has not decided who is right.

LEGAL RIGHTS AND OPTIONS OF CLASS MEMBERS

All persons or entities who currently or formerly fit this description are members of the Class: "Owners of property with habitable structures thereon, whose property has been designated part of the State Responsibility Area, who have paid the fire prevention fee imposed by the disputed ABX1-29, and who completed and timely submitted to CAL FIRE a Petition for Redetermination disputing the validity of the fee."

If you fall within the description of the Class, you are automatically a member of the Class and represented in the Case. If you wish to remain a member of the Class, you do not need to do anything at this time. As a Class member:

§ You will be represented by the named Plaintiffs, and by class counsel: Jonathan M. Coupal, Trevor A. Grimm, Timothy A. Bittle, and/or Brittany A. Sitzer, Howard Jarvis Taxpayers Foundation, 921 Eleventh St., Ste. 1201, Sacramento, CA 95814.

§ If you wish, you may enter a separate appearance in the Case through your own attorney that you hire by mailing a Notice of Appearance to the Clerk of the Superior Court, 720 Ninth Street, Sacramento, CA 95814. For good cause, you may also file a motion to appear as a named class co-representative.

§ You will receive notice of any ruling affecting your membership in the Class and notice

of any proposed settlement or dismissal of class claims, or any judgment rendered.

§ You will be bound by any judgment or other final disposition of the lawsuit, whether favorable or not.

§ If refunds are awarded by the Court, you will be entitled to claim a refund by submitting to BOE whatever proof of entitlement the Court may require.

§ You will be deemed to have consented to the State's disclosure of information about you from State records (*e.g.*, your Petition(s) for Redetermination and payment history) as may be ordered or approved by the Court to determine the amount of any refund or other relief to which you may be entitled.

ELECTION TO NOT PARTICIPATE ("OPTING OUT")

You have the right to exclude yourself ("opt-out") from the Class, meaning that you will not be legally bound by any judgment or ruling entered by the Court and that you can independently pursue or not pursue whatever claims you may have, outside of the Case.

To "opt-out," simply mail a letter to class counsel postmarked by Monday, March 7, 2016, stating, "I hereby assert my right to be excluded from the Class in *Howard Jarvis Taxpayers Association, et al., v. California Dept. of Forestry and Fire Protection*, Sacramento County Superior Court Case No. 34-2012-00133197." Please print your name and current mailing address, along with (if different) your mailing address at the time you paid the fire prevention fee. Sign the letter and mail it, postmarked by Monday, March 7, 2016, to class counsel: Timothy A. Bittle, Howard Jarvis Taxpayers Foundation, 921 Eleventh St., Ste. 1201, Sacramento, CA 95814.

The pleadings and all other records of this litigation may be examined and copied during regular office hours at the office of the Clerk of the Court. Do not call the Court or the Clerk's office regarding this Notice. If you have questions about this Notice, contact class counsel at the above address.