

Local Funding Options for Wildfire Resilience and Forest Stewardship

Wildfires are becoming more frequent and costly, increasing the need for practical, locally driven funding solutions. Communities have a range of tools available to invest in long-term risk reduction, with effective strategies often layering local, state, and federal sources.

However, because the availability and timing of federal funding can fluctuate, local revenue remains essential. Local revenue is typically more flexible, predictable, and suited to fund ongoing operations and administration.

Voter support for stewardship, wildfire risk reduction, and conservation is increasing. In 2025, U.S. voters passed four ballot measures with wildfire risk-reduction goals, raising more than \$1.8 billion, and wildfire remains a top concern in polls. This guide helps local leaders identify and implement funding strategies that can be combined and sustained over time.

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Tips for Local Wildfire Funding Measures

Wildfire is a top concern in many communities and requires careful planning and clear communication. Successful funding measures pair sound policy design with early engagement, legal due diligence, and clear, disciplined messaging:

Pre-Conditions & Readiness

These prerequisites apply to all successful funding measures,

- **Understand Legal Constraints.** Ensure new funding measures have clear statutory authority, defensible ballot or program language, and a well-documented public purpose. Understand local and state laws governing local ballot measures.
- **Confirm capacity and readiness:** Make sure the government entity has the staff, implementation systems, and funding needed to administer the revenue stream, manage projects, and deliver visible results.
- **Engage the right partners:** Identify local champions, coordinate with local elected officials, and seek assistance from political analysts and/or campaigners, implementers, media, and legal teams.

Funding Design & Strategy

- **Use a wide lens:** Wildfire and forest health intersect with housing, infrastructure, tourism, insurance, and public safety. Keep an expansive view of how wildfire and forest stewardship can be incorporated into community goals and funding.
- **Leverage and layer funding:** Demonstrate how local funding can unlock and leverage state, federal, and private funds to maximize impact, and how multiple local tools can work together.
- **Design for fairness and feasibility:** Ensure costs and benefits are distributed equitably, avoid unintended affordability impacts, and assess how the measure interacts with existing taxes and fees.

Engagement & Accountability

- **Build broad support & address opposition directly:** Engage residents, businesses, and local groups early and often. Identify groups likely to oppose new taxes or fees, understand the basis of their concerns, and tailor strategies to address those concerns.
- **Considerations for Messaging:** Use plain and consistent messaging that explains concrete local costs and benefits (not abstract risk), addresses affordability concerns, and emphasizes why proactive investment is preferable to post-disaster response.
- **Ensure accountability and trust:** Set clear goals, track progress, and report publicly to maintain confidence.

Get Help:

The Trust for Public Land's Conservation Finance program offers technical assistance to help communities evaluate local funding options. <https://www.tpl.org/public-policy/conservation-finance>









Community Planning Assistance for Wildfire offers free, customized technical assistance to help communities reduce wildfire risk through improved land use planning, compelling communication, and applied research: <https://cpaw.headwaterseconomics.org>

The State Role: Providing Scale, Stability, and Incentives

Local governments are on the front lines of wildfire risk, but they cannot fund mitigation at the scale required on their own. States play a critical role by providing stable, large-scale funding and incentives that local governments cannot generate independently. For example, Hawaii enacted a statewide tourism surcharge by adding a 0.75% fee to its Transient Accommodations Tax and extending it to cruise ships, dedicating the revenue to environmental protection and disaster resilience, including wildfire mitigation. By leveraging statewide authority and broader revenue sources, states can deliver more durable funding, reduce pressure on local budgets, and support consistent wildfire investment across communities.

Local Revenue Strategies for Wildfire Resilience

This table summarizes common funding mechanisms local governments can use (depending on legal authorities) to raise dedicated or supplemental revenue for wildfire resilience. These tools can complement investments from a community's general operating budget and can be layered together or used alone. The table highlights typical applications, advantages, and tradeoffs to help local leaders compare options and identify approaches that align with their community's goals, capacity, and political context.

Mechanism	Description	Example Use Case	Advantages	Tradeoffs
 Sales Taxes (Local Option, Dedicated)	Raises revenue from taxable transactions and can be structured as general or designated funds for wildfire mitigation.	New revenue from sales tax dedicated to local cost-share program for home hardening and defensible space programs.	Broad tax base and commonly used. Paid by residents and visitors. Clear link between tax and a visible service. Ongoing revenue that is useful for funding operations and long-term programs.	Regressive without exemptions or adjustment. Can be volatile. May not be politically feasible in some contexts; in others, will be preferred over an increase in property tax. Note: some states don't allow sales taxes.
 Property Taxes (e.g., Parcel Tax, Mill Levy)	A tax levied on the assessed value of real property. Can be an increase in the general mill levy or a flat fee based on property characteristics.	A parcel tax calculated by square footage or acreage on homes and businesses used to fund mitigation programs.	Stable, predictable revenue as property values tend to be less volatile. Ongoing revenue that is useful for funding operations and long-term programs.	Highly visible, can be unpopular, and often constrained by statutory limits or voter approval thresholds. Increases in property tax may exacerbate housing unaffordability.
 Special Assessments & Districts	Fees on properties within designated areas, typically used to fund infrastructure improvements. Assessments are often based on the estimated benefit to the property rather than just market value.	Special assessment defined for high-risk neighborhood; fees assessed support mitigation in that neighborhood.	Enables large-scale, immediate investment in infrastructure or land management. Can be targeted to high-risk areas so those who benefit are those who pay.	Complex to design and administer due to legal compliance, targeted communication needs, and management.
 Fees & Utility Charges	A charge imposed on users of a service, such as an addition to a Fire District Fee in specific neighborhood or a fee for new developments, real estate transfers, or insurance holders in high-risk areas.	Wildfire mitigation fee added to monthly water utility bills to fund fuels reduction to protect watershed.	Revenue is generated from those who benefit. Often can be done administratively and does not require voter approval. Fee can include annual cost-of-living or inflation adjustments. Ongoing revenue that is useful for funding operations.	Potential to be regressive. Must be closely tied to the services provided or can be targeted for litigation. Can be hard to raise enough revenue.
 Bonds & Loans	Debt that allows local governments to finance upfront costs and repay over time using general or dedicated revenues.	Bonds issued to fund large-scale infrastructure hardening, community evacuation planning, or mitigation projects.	Provides a large sum of money upfront for high-cost, high-impact projects. Spreads the cost out over time.	Requires reliable repayment sources. One-time revenue is not suitable for ongoing operations and maintenance costs. Municipalities with lower credit ratings pay more due to higher interest rates.
 Negotiated Agreements (development or community benefits agreements)	A legally binding contract negotiated between a private developer and a government (development agreement) or a community coalition (community benefits agreement). Can include funding for specific amenities, infrastructure, or workforce development in exchange for support of the project.	A large developer of a data center or resort makes a commitment to fund an endowment for wildfire mitigation.	Can secure funding without raising taxes and aligns private development with community goals. Funds are flexible. Promotes stakeholder collaboration and goodwill.	Works best with large-scale projects. Negotiations can be lengthy, contentious, and expensive. Likely requires legal assistance. Success is dependent on development activity, negotiation capacity, and enforcement mechanisms.
 Voluntary Fee (e.g., round-up programs)	Voluntary contributions solicited from customers, often collected as an add-on to a bill at the point of purchase. Can be opt-in or opt-out. Can be generated by jurisdiction (e.g., on a utility bill) or by local businesses	Customers opt (or opt not) to round up their hotel bill to the nearest \$10, with funds dedicated to wildfire mitigation.	Politically easy to implement (no mandatory tax/fee). Engages the community and builds a sense of shared responsibility. Flexible, ongoing revenue that is useful for funding operations and long-term programs.	Highly variable revenue stream that is unlikely to be large enough for major projects. Requires ongoing marketing and administration to maintain participation rates, particularly for opt-in fees
 Revolving Loan Fund	Created with an upfront, one-time investment (from private donations, grants, or bonds), a revolving loan program sustains itself by making new loans only after previous borrowers have repaid their loans (principal and interest). Can be useful to partner with financial institutions, like a CDFI or community foundation.	A countywide revolving loan program provides low-interest loans to homeowners for home hardening.	Flexible funding and self-replenishing to support capital expenses, such as infrastructure. Better suited to smaller investments, such as household or business improvements. Can unite partners for wildfire mitigation.	Complex to administer and requires careful management of risk to avoid loan defaults. Funds created with government grants may have complex, strict regulations and reporting requirements.

Community Examples

Boulder County, Colorado

Sales & Use Tax



The ballot measure established a non-sunsetting 0.1% countywide sales and use tax to fund wildfire mitigation efforts. The measure passed in 2022, and the county started collecting taxes in 2023. The population of Boulder County is around 328,000.

Sonoma County, California

Sales & Use Tax



Sonoma County voters passed Measure H in 2024, adding a half-cent sales tax to fund local fire agencies, paramedic services, and disaster response. The tax generates approximately \$60 million annually with no sunset date. Sonoma County has a population of approximately 485,000.

City of Santa Barbara Wildfire Suppression Assessment District

Special Assessment



A special assessment was passed in 2006 by the City Council and approved by voters to support wildfire risk reduction work. There are 3,200 parcels with homes that pay the assessment fee in a city of 91,000 residents, and it raises \$290,000/year. The assessment must be reapproved by the City Council every year.

Boise, Idaho

Levy



In 2025 voters approved a levy that funds a range of actions including land purchase, habitat restoration, and wildfire risk reduction. The levy will raise \$11 million over two years. City calculations say this will cost \$9.89 per \$100,000 of taxable assessed value per year, or \$40 a year for the average homeowner in Boise. Boise has a population of around 236,000.

Chaffee County, Colorado

Sales Tax



A non-sunsetting ¼-cent sales tax increase passed in the 2018 General Election. At least 55% of revenue is devoted to forest health, working farm/ranch preservation, and public recreation lands stewardship. ~\$1.1 million/year in funding was generated in the first year. Chaffee County has a population of around 20,000.

Marin County, CA: Marin Wildfire Prevention Authority

Parcel Tax



In 2020, Marin County voters passed a parcel tax establishing the Marin Wildfire Prevention Authority, a joint power agreement among 17 agencies covering most of the county. The tax levies up to 10¢ per square foot, raises ~\$19.3 million annually, adjusts for inflation, and sunsets after 10 years. Population: ~260,000.

Mammoth Lakes Fire Protection District

Parcel Tax



Passed in 2024 by voters, this parcel tax authorizes \$98 per parcel for nine years (~\$925,000/year) to fund the Mammoth Lakes Fire Department, including defensible space and chipping programs. Serving Mammoth Lakes, the district manages a population that ranges from a base of 7,500 to a seasonal peak of more than 40,000.

Truckee, CA: Truckee Fire Protection District

Parcel Tax



In 2021, voters in the Truckee Fire Protection District passed Measure T, levying a \$179 annual parcel tax to fund a \$3.7 million Wildfire Prevention Fund. The measure sunsets after eight years and includes income-based exemptions. The district serves a population of more than 18,000.