

## **EXHIBIT B**

### **Statement of Overriding Considerations Tahoe Program Timberland Environmental Impact Report State Clearinghouse No. 2019069054 November 8, 2021**

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The California Environmental Quality Act (CEQA) requires a responsible agency to balance the benefits of the program against its unavoidable environmental risks in determining whether to approve the program. (CEQA Guidelines § 15096.) If the benefits outweigh the unavoidable adverse effects, those effects may be considered acceptable. (CEQA Guidelines § 15093(a).) The responsible agency must identify in writing, however, specific reasons for considering a program acceptable when significant impacts are infeasible to mitigate. (CEQA Guidelines § 15093(b).) The agency's statement is referred to as a "Statement of Overriding Considerations."

The California Tahoe Conservancy (Conservancy) is a responsible agency under CEQA for the Tahoe Program Timberland Environmental Impact Report (Tahoe PTEIR). The California Department of Forestry and Fire Protection (CAL FIRE) prepared the Tahoe PTEIR and identified several environmental impacts that cannot be fully mitigated and are therefore considered unavoidable. Despite the occurrence of these effects, however, CAL FIRE chose to approve the proposed forest management program on April 7, 2021 because, in its view, the benefits to life, property, and other resources, and the other benefits of the program will render the significant effects acceptable. CAL FIRE made specific written findings stating why it has rejected other alternatives to the proposed program as infeasible and adopted a Statement of Overriding Considerations as part of its approval decision.

In its Statement of Overriding Considerations, CAL FIRE considered the information contained in the Tahoe PTEIR as well as the public comments and record of proceedings in which the proposed program was considered. CAL FIRE balanced the proposed program's benefits and considerations against the significant unavoidable effects identified in the Tahoe PTEIR and concluded that the program's benefits to the community will outweigh the significant, unavoidable environmental adverse impacts. Those impacts are the following: Impact 3.5-1, Potential to generate emissions that would contribute to an exceedance of CAAQS or NAAQS in the Lake Tahoe Basin (Basin); Impact 3.10-2, Potential to generate emissions through treatment activities; Impact 3.15-2, Conflict or be inconsistent with CEQA Guidelines section 15064.3, Subdivision (B) regarding vehicle miles traveled; Cumulative impact relates to program emissions exceeding CAAQS and NAAQS; Cumulative impact related to greenhouse gas emissions from the program; and Cumulative impact related to VMT generated by the program.

CAL FIRE chose to accept certain significant and unavoidable impacts of the proposed program to air quality, greenhouse gas emissions and climate change, and transportation for the following reasons:

- The Tahoe PTEIR will reduce dire risks to life, property, and natural resources in the Basin.
- The Tahoe PTEIR reflects the most current and commonly accepted science and conditions in the program vicinity and allows for adaptation in response to potential evolution and changes in science and conditions.
- The Tahoe PTEIR reflects CAL FIRE's goals. The Tahoe PTEIR will help CAL FIRE achieve their central goals for reducing and preventing the impacts of wildfire in the Basin, as outlined in the 2018 Strategic Fire Plan for California and the Lake Tahoe Basin Multi-Jurisdictional Fuel Reduction and Wildfire Prevention Strategy.
- The Tahoe PTEIR will help to establish a natural environment that is more resilient and built assets that are more resistant to the occurrence and effects of wildfire.
- The Tahoe PTEIR will help implement Executive Orders, including:
  - EO B-42-17: Governor Brown's order issued to bolster the state's response to unprecedented tree die-off through further expediting removal of millions of dead and dying trees across the state;
  - EO B-52-18: Governor Brown's order to improve forest management and restoration, provide regulatory relief, and reduce barriers for prescribed fire; and
  - EO N-05-19: Governor Newsom's order directing CAL FIRE to recommend immediate-, medium-, and long-term actions to help prevent destructive wildfires.
- The Tahoe PTEIR will help to meet California's GHG emission goals consistent with the California Forest Carbon Plan, California's 2017 Climate Change Scoping Plan, Fire on the Mountain: Rethinking Forest Management in the Sierra Nevada, and California 2030 Natural and Working Lands Climate Change Implementation Plan.

CAL FIRE concluded that the Tahoe PTEIR and its benefits outweigh its unavoidable significant effects, and that these Findings are based on substantial evidence in the record.

The Conservancy concurs with CAL FIRE that the benefits of the proposed program will override the significant and unavoidable environmental impacts. The Conservancy concurs with CAL FIRE that the significant, unavoidable, and unmitigable impacts are acceptable when weighed against the overriding benefits set forth in this Statement of Overriding Considerations.