

## **MEASURE U IMPARTIAL ANALYSIS**

California Government Code section 53724 authorizes fire districts to adopt, by resolution or ordinance, a special tax upon the approval of two-thirds of the voters of the district. Pursuant to this authority, the Board of Directors ("Board") of the Telegraph Ridge Fire Protection District ("District") proposes by resolution, through Measure U, to impose a special tax on real property located within the Telegraph Ridge Fire Protection District for fire protection and emergency medical services. Revenue from the special tax would be used only for fire protection and emergency services, including vehicle and equipment maintenance, fire fighter training, fire station infrastructure, acquisition of the Ettersburg Fire Station parcel, and insurance costs. Additional specifics of the projects Measure U would fund are included in the proposed Measure U resolution. If approved by two-thirds of the voters, the special tax would supersede the existing special tax approved in 1989.

If Measure U is approved, the special tax would be a flat rate tax levied on each taxable parcel based on parcel use. Improved parcels with one or more family residential dwellings would be taxed \$55, unimproved parcels \$75, and improved parcels containing commercial structures and manufactured home parks \$150. The special tax would be effective for all parcels beginning April 1, 2020, and reviewed annually. The special tax would be adjustable annually by resolution of the Board beginning in 2021, up to the amount of the cost of living as determined by the Consumer Price Index, but not more than five percent.

Parcels which are contiguous, undeveloped, held under identical ownership, and can be demonstrated to contain average fuel loads, as determined by the District, may be treated as a single parcel for purposes of the special tax, upon approval of an application to the District submitted by the property owners. Property owners would also be able to apply for a hardship exemption from the special tax by declaring "very low" or "poverty level" income as established by the U.S. Department of Housing and Urban Development.

If two-thirds of the voters of the District voting on Measure U vote yes, the District will be authorized to levy the special tax for fire protection services.

A no vote on Measure U will disapprove levying the special tax for fire protection services.