

## **MEASURE E – IMPARTIAL ANALYSIS**

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SPECIAL TAX FOR FIRE PROTECTION AND RESCUE SERVICES

Measure E is a special tax ordinance placed on the ballot by the Board of Directors of the Peninsula Community Services District (“the District”). As a “special tax,” Measure E must be approved by two-thirds of the voters voting in the election, and the funds raised may only be used for the specified purposes in the ordinance. The ordinance provides that the proceeds of the tax may be used “solely for the purpose of providing fire protection, rescue and emergency medical services within the District.” In particular, the special tax will be used to “maintain and improve the current level of community-based fire protection services provided by the District.”

The tax would be effective for the current fiscal year (2024-2025) and would be repealed by operation of law on June 30, 2031. The ordinance requires the tax either be collected by the County in the same manner as other property taxes, or, in the discretion of the District, the District may directly bill and collect the tax. Pursuant to Government Code Section 26911, a special district tax for the current fiscal year would have had to have been submitted to the County Auditor by August 10 in order to be placed on the secured tax roll. Therefore, the tax cannot be collected by the county this year and the District will have to bill and collect the tax directly.

The proposed tax would place a parcel tax on 13 categories of taxable parcels, ranging from \$30 per parcel for unimproved property to \$910 per parcel for improved industrial and larger retail properties. The list of categories and their assigned charge, as well as definitions of each category, can be found in Section 3 of the ordinance. The ordinance contains a procedure to appeal the District’s determination of the nature and use of a parcel.