

## MEASURE R IMPARTIAL ANALYSIS

California Government Code section 53978 authorizes fire districts to adopt, by ordinance, a special tax for fire protection and prevention with the approval of two-thirds of the voters of the district. Pursuant to this authority, the Board of Directors (“Board”) of the Arcata Fire Protection District (“District”) proposes, through Measure R, to impose a special tax on real property located within the Arcata Fire Protection District for fire protection, rescue, and emergency medical services. If approved by two-thirds of the voters, the special tax would supersede the existing special tax of \$5 per unit of benefit approved in 1997. The proposed special tax would be collected in addition to the existing benefit assessment collected for the District, which was approved in 2006.

The special tax would be a flat rate tax levied on each taxable parcel based on Parcel Use Category, as set forth in the full text of the Measure R Ordinance, effective from fiscal year 2020-21 through June 30, 2030. Each year the special tax is levied, Vacant/unimproved parcels would be taxed \$30, Single-Family residential parcels \$118, Rural residential/improved parcels \$192, Multi-family residential (2-4 units) parcels \$309, Multi-family residential (5-9 units) parcels \$388, Multi-family residential (10+ units) parcels \$465, Commercial parcels \$546, Industrial parcels \$910, Retail parcels (10,000 + square feet) \$910, and Mobile Homes \$90. The definitions of each parcel type are set forth in the ordinance. Property owners may appeal the District’s determination of the Parcel Use category by written appeal no later than December 1 of the year the tax is levied.

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

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