## **IMPARTIAL ANALYSIS OF MEASURE A-22**

This measure has been placed on the ballot by the Board of Directors ("the Board") of the Oceano Community Services District ("OCSD") and will determine whether an ordinance imposing a special tax on all real property within the OCSD will be approved for the purpose of maintaining rapid response times for 911 medical emergency and fire protection services through the Five Cities Fire Authority ("FCFA").

Pursuant to a joint powers agreement ("JPA"), the OCSD and the cities of Grover

Beach and Arroyo Grande (collectively, "the local agencies") are members of the FCFA,

which provides emergency medical and fire protection services to the local agencies. In

2019, the local agencies amended the JPA to (1) fund certain priorities identified in the FCFA

strategic plan; (2) make changes to the funding formula and local agency to reflect current

staffing levels; and (3) commit OCSD to undertake approval of a special tax. The

amendments to the JPA provide that if the special tax is not approved, OCSD will

automatically cease to be a member of the FCFA on June 30, 2023.

The OCSD is authorized by Government Code section 50075 et seq. and section 61121, subdivision (a), to impose special taxes pursuant to the provisions of Article XIIIA of the California Constitution. Additionally, Government Code section 53978 specifically authorizes the OCSD to propose by ordinance the adoption of a special tax to provide for fire protection and prevention services. Consistent with California Constitution, Article XIIIC, section 2(d), and Government Code section 53722, the tax will become effective only if the ordinance is approved by a 2/3rds vote of qualified voters.

If the measure is approved, commencing with fiscal year 2022-23, a special tax in the amount of \$180 per parcel shall be imposed on each parcel of real property within the OCSD having a separate assessor's parcel number, as shown on the last equalized assessment roll of San Luis Obispo County. This amount will increase each fiscal year thereafter by no more than 2%. The special tax will be levied annually by the Board and collected by the San Luis Obispo County Tax Collector in the same manner, at the same time, and will be subject to the same penalties, as other property taxes collected.

The measure includes certain accountability requirements, including: (1) a statement indicating the specific purposes of the tax; (2) that the proceeds shall be applied only to fund these specific purposes; (3) the creation of an account to maintain the proceeds; (4) the preparation and filing of an annual report disclosing the amount of funds collected and expended for the stated purposes of the tax; and (5) the creation of a citizens' oversight committee to review and evaluate annual expenditures made from the tax proceeds.

A "yes" vote on this measure is a vote in favor of imposing a special tax to fund the maintenance of rapid response times for medical emergency and fire protection services within the OCSD.

A "no" vote on this measure is a vote against imposing a special tax to fund the maintenance of rapid response times for emergency medical and fire protection services within the OCSD.

RITA L. NEAL, County Counsel

RECEIVED County Clerk-Recorder

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Deputy