IMPARTIAL ANALYSIS OF MEASURE A-19

This measure has been placed on the ballot by the Board of Directors (the "Board") of the Templeton Community Services District ("District") and will determine whether an ordinance imposing a special tax on all real property within the District will be approved for the purpose of providing, 24 hours a day, 7 days a week, staffed fire and emergency services.

The Board has determined that the District presently receives insufficient property tax funding to support round-the-clock emergency services, which has resulted in limited staffing of the Templeton Fire Station at only 9 hours a day, between 8:00 a.m. and 5:00 p.m., and consequently longer response times for emergency personnel to respond to calls for service within the District. In order to provide for round-the-clock emergency services to the Templeton community, the Board is proposing the adoption of an ordinance imposing a special tax to provide the necessary funding for these services.

The District 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 District 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 special 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 2020-21, a special tax in the amount of \$180.00 per parcel shall be imposed on each parcel of real property in the

District having a separate assessor's parcel number, as shown on the last equalized assessment roll. This amount will increase each fiscal year thereafter by the average percentage increase in the Consumer Price Index, as more fully specified in the full text of the measure, with a maximum annual increase of no more than two percent (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 by the Tax Collector.

The measure includes certain accountability requirements, which include: (1) a statement indicating the specific purposes of the tax; (2) that the proceeds shall be applied only to the specific purposes identified in the measure; (3) the creation of an account into which the proceeds shall be deposited; (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 proceeds of the tax.

A "yes" vote on this measure is a vote in favor of imposing a special tax to provide fire protection and prevention services within the District.

A "no" vote on this measure is a vote against imposing a special tax to provide fire protection and prevention services within the District.

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