

MARCH 4, 2008
SPECIAL TAX ELECTION
COUNTY SERVICE AREA NO. 21
ORVILLE AVENUE ROAD IMPROVEMENT ZONE

FULL TEXT OF THE MEASURE B-08

Shall the County of San Luis Obispo, commencing Fiscal Year 2009/2010, impose, levy, and collect an annual special tax, on real property within the Orville Avenue Road Improvement Zone of County Service Area No. 21, at an initial rate not to exceed \$115.00 per front foot of improvement, per separate County Assessor's Parcel Number, and increasing not more than two percent per year annually thereafter, for the purpose of providing road improvements within the Zone?

IMPARTIAL ANALYSIS FOR MEASURE B-08

This measure is intended to determine whether the County of San Luis Obispo shall provide road improvements within the Orville Avenue Road Improvement Zone of County Service Area No. 21 ("the Zone") by imposing, levying, and collecting a special tax on real property within the Zone, at an initial rate not to exceed \$115.00 per front foot of improvement, per separate County Assessor's Parcel Number, commencing with fiscal year 2009/2010 and increasing not more than 2% annually thereafter.

Section 2 of article XIIC of the California Constitution requires that the voters within the Zone approve any special tax before the tax may be imposed, extended, or increased. Government Code section 25210.6a authorizes the San Luis Obispo County Board of Supervisors ("the Board") to levy and collect a special tax within a zone of a county service area. Section 4000 of the California Elections Code provides that any local, special, or consolidated election authorized by article XIIC of the Constitution may be conducted wholly by mail. In accordance with these constitutional and statutory provisions, and pursuant to Government Code section 50077, the Board has determined to submit to the voters of the Zone, the question of whether a special tax for road improvement services shall be approved and imposed within said Zone. The special tax authorized by this measure will be imposed only in the event that two-thirds (2/3) of the qualified voters voting on the measure approve it.

In accordance with the measure, commencing fiscal year 2009/2010, and annually thereafter, the Board shall determine the precise amount of the special tax to be levied during the ensuing fiscal year, provided that such tax shall not exceed the maximum amount provided by the measure. The special tax will be collected by the San Luis Obispo County Tax Collector in the same manner and at the same time, and shall be subject to the same penalties, as other property taxes collected by the Tax Collector.

A "yes" vote on this measure is a vote in favor of approving and imposing a special tax, not to exceed an initial rate of \$115.00 per front foot of improvement, per separate County Assessor's parcel number, and increasing not more than 2% annually thereafter, on all real property within the boundaries of the Orville Avenue Road Improvement Zone for the purpose of providing road improvements within the Zone.

A "no" vote on this measure is a vote against approving and imposing a special tax, not to exceed an initial rate of \$115.00 per front foot of improvement, per separate County Assessor's parcel number, and increasing not more than 2% annually thereafter, on all real property within the boundaries of the Orville Avenue Road Improvement Zone for the purpose of providing road improvements within the Zone.

/s/ JAMES B. LINDHOLM, JR.
County Counsel

NO ARGUMENTS IN FAVOR OF OR AGAINST MEASURE B-08 WERE FILED
