

IMPARTIAL ANALYSIS
Measure I

Measure I was placed on the ballot by the Board (“Board”) of the Higgins Fire Protection District (“District”). This Measure, if approved by two-thirds of the voters voting on the Measure, would authorize the District to levy a parcel tax (“tax”). This parcel tax is neither an ad valorem tax on real property nor a transaction or sales tax on the sale of property. It is an excise tax on the privilege of using District services. The tax would be levied at the rate of \$240.00 per Residential Dwelling Unit per year, with other rates for other land uses. The special tax will be levied against all taxable real property within the District beginning with the 2020-2021 fiscal year. The tax established by this Ordinance shall, if approved by the voters, be in lieu of, and not in addition to, the \$25 per parcel per year special tax as previously established by the provisions of District Ordinance No. 80-1. The Tax shall continue in effect until the voters repeal or replace it.

The tax will be assessed on all owners of parcels or possessory interest in parcels in the District unless the owner is exempt from this tax by law, in which case, the tax imposed shall be assessed on the holder of any possessory interest in such parcel, unless such holder is also exempt from the tax by law.

All funds collected from the tax will be deposited into a special fund and will be expended only for the purposes authorized by this Measure. The proceeds of this tax will be used solely for the purpose of supporting and providing fire suppression, prevention, rescue and enhanced emergency medical services within the District; for any responses outside of the District under automatic/mutual aid agreements with other fire suppression or emergency service agencies; for staffing, equipment and training; and for any expenses incurred to collect and enforce the tax.

As required by California Government Code sections 50075.1 and 50075.3, Measure I is subject to the following accountability restrictions: (1) proceeds of the tax shall be deposited in a fund separate from other District funds and used only as set forth in the Measure; (2) an annual report, detailing revenues and expenditures of the tax proceeds and the status of any projects funded by the tax proceeds, shall be filed by the District’s chief fiscal officer with the Board by January 1 of each year following the fiscal year in which the tax proceeds were expended; and (3) an oversight committee of citizens, appointed or designated by the Board, shall annually report to the Board and public regarding the expenditures of the tax proceeds.

If two-thirds of those voting on the Measure do not vote for approval, the District will not be authorized to levy the tax.

The above statement is an impartial analysis of Measure I. If you desire a copy of the measure, please call the Nevada County Elections office at 530-265-1298 and a copy will be mailed at no cost to you.

You may also access the full text of the measure on the county website at the following Web site address (insert our web site address). EC 9160(b)(4).