IMPARTIAL ANALYSIS OF MEASURE C-18

This measure has been placed on the ballot by the Board of Trustees ("the Board of Trustees") of the Cambria Community Healthcare District ("District") and will determine whether a special tax shall be approved to provide funding for emergency medical and paramedic ambulance services, related fleet and other equipment, and for the repair, upgrade, and improvement of District facilities.

Article XIIIA of the California Constitution and Government Code section 50075 authorize the District to impose a special tax if approved by two-thirds of the qualified voters voting within the District. The Board of Trustees has determined that revenue raised from a previous special tax adopted in 2006 was insufficient to operate paramedic ambulance and other emergency medical services within the District, and that the District's current funds are inadequate to provide funding to replace aging ambulances, other capital expenditure items, or to repair, maintain and upgrade District facilities. For this reason, the Board of Trustees is proposing the approval of a special tax, in the form of a parcel tax, to be levied annually on all parcels of taxable real property within the District. The measure defines "parcel of taxable real property" to mean any unit of real property, lying wholly or partially within the boundaries of the District that receives a separate tax bill for ad valorem property taxes collected by the County Tax Collector, but does not include real property that is otherwise exempt from ad valorem taxes or upon which no such tax is levied in the particular year that the proposed tax will be levied. The proceeds of the special tax may only be used for the specific purposes identified in the full text of the measure.

In accordance with Article XIIIA, Section 4, of the California Constitution, the special tax authorized by this measure will be imposed only if two-thirds of the qualified voters voting on the measure approve it. If the measure is approved, commencing annually in 2019 and continuing until 2025, a special tax in the amount of \$35.04 per parcel shall be imposed, subject to an annual Consumer Price Index adjustment. The tax will be collected by the San Luis Obispo County Tax Collector at the same time, in the same manner, and will be subject to the same penalties, as ad valorem property taxes collected by the Tax

A "yes" vote on this measure is a vote in favor of approving a special tax for the purposes of providing funding for emergency medical and paramedic ambulance services, related fleet and other equipment, and for the repair, upgrade, and improvement of District facilities.

A "no" vote on this measure is a vote against approving a special tax for the purpose of providing funding for emergency medical and paramedic ambulance services, related fleet and other equipment, and for the repair, upgrade, and improvement of District facilities.

RITA L. NEAL County Counsel

Word Count: 474

Collector.