

## IMPARTIAL ANALYSIS OF MEASURE B-26

This measure has been placed on the ballot through the initiative process by the submission of an initiative petition to the Board of Directors of the Los Osos Community Services District ("the District"), which was certified by the County Elections Official as having met the requisite number of voter signatures under Elections Code section 9310 to place the measure on the ballot. If more than half of the qualified voters vote to approve the measure, the ordinance will be enacted imposing a special tax on each parcel of real property located within the District.

The stated purpose of the measure is to generate revenue by the imposition of a special tax to fund the expansion, maintenance, and operations of local parks within the District, including the purchase and conversion of the Sunnyside School into a park and community resource.

The special tax is authorized by California Constitution, Article XIII A, Section 4 and Government Code section 61121. Because the measure has been proposed through the initiative process, the tax measure may be approved by a simple majority vote, rather than a super majority vote (2/3rds) otherwise required if the District's Board of Directors ("the District Board") had proposed the measure.

If approved, the special tax shall be levied annually by resolution of the District Board at the rate of \$185 per parcel. The measure provides that the tax proceeds shall be allocated and used as follows:

- The maximum rate of the parcel tax that may be used for the acquisition of Sunnyside School is \$85 per parcel annually, which will sunset after 15 years (by June 30, 2041) or earlier, as described in the measure.
- The remaining \$100 per parcel levied annually will be used to pay for park improvements, and operation and maintenance costs. This portion of the special tax will not sunset, and the District Board may adjust this amount annually, commencing July 1, 2027, by no more than the average of the percentage change in the Consumer Price Index (as described in the full text of the measure).

In accordance with California law, the District Board will be required to take certain accountability measures with regard to the tax proceeds, which include: (1) that proceeds generated by the special tax may be used only for the purposes identified in the measure; (2) creation of a separate account where the funds will be deposited;

and (3) preparation of an annual report presented publicly, setting forth the amount of funds collected and expended, and the status of any project funded by the parcel tax proceeds.

On behalf of the District, the special tax will be 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 and delinquency procedures as other property taxes collected.

A "yes" vote on this measure is a vote in favor of imposing a special tax of \$185 per parcel annually for the purposes stated in the measure.

A "no" vote on this measure is a vote against imposing a special tax in the amount of \$185 per parcel annually for the purposes stated in the measure.

FILED

FEB 2 2026

Office of the County Clerk



DEPUTY CLERK



JON ANSOLABEHERE  
County Counsel