IMPARTIAL ANALYSIS BY COUNTY COUNSEL MEASURE A MAMMOTH LAKES FIRE PROTECTION DISTRICT

California Government Code section 53978 authorizes any local agency providing fire protection services to propose, by ordinance, a special tax for fire protection services provided by the local agency. Pursuant to this authority, the governing body of the Mammoth Lakes Fire Protection District proposes, through "Measure A," to impose a special tax on real property located within the Mammoth Lakes Fire Protection District. The tax will take effect only if it is approved by two-thirds of the District voters voting on the matter.

Measure A would impose a flat parcel tax of \$79.00 on all taxable parcels located within the Mammoth Lakes Fire Protection District.

The special tax would be levied once during the 2018-19 fiscal year at flat rates based on the use of each taxable parcel of real-property, and then levied once during each fiscal year thereafter with percentage adjustments (either increasing or decreasing the amount of the tax) based on the percentage change (if any) during the preceding 12-month period in the Consumer Price Index of the Bureau of Labor Statistics, United States Department of Labor.

A "Yes" vote on Measure A approves the proposed special tax on all taxable parcels within the Mammoth Lakes Fire Protection District for fire protection services.

A "No" vote on Measure A disapproves the proposed special tax on all taxable parcels within the Mammoth Lakes Fire Protection District for fire protection services.

The above statement is an impartial analysis of Measure A.