

IMPARTIAL ANALYSIS BY COUNTY COUNSEL  
MEASURE “F”  
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 Board of Commissioners of the Mammoth Lakes Fire Protection District (“MLFPD”, an entity completely separate from the Town of Mammoth Lakes) proposes, through “MEASURE F,” to impose a special tax on real property located within the Mammoth Lakes Fire Protection District to be used solely for the purpose of providing fire protection services. The tax will take effect only if it is approved by two-thirds of the District voters voting on the matter.

The special tax would be levied against all taxable real property within the MLFPD each fiscal year, beginning with the 2020-21 fiscal year, at flat rates based on the use of each taxable parcel of real-property as follows: \$85.00 per residential unit; \$20.00 per parcel for vacant, agricultural, timberland or parking lot parcels; and \$34.00 per 10<sup>th</sup> of an acre or portion thereof for commercial, industrial, office, or other improved parcels. The rate that will be charged for the proposed special tax would be subject to an optional annual increase not to exceed the Consumer Price Index of the Bureau of Labor Statistics, United States Department of Labor.

The Board of Commissioners for the MLFPD is also seeking voter approval to increase the District’s spending limit in an amount equal to the revenue derived from the special tax, which would allow the District to retain and spend the taxes levied, should MEASURE F be approved.

A “Yes” vote on MEASURE F approves the proposed special tax on all taxable parcels within the Mammoth Lakes Fire Protection District for fire protection services and also approves an increase to the District’s spending limit to an amount equal to all revenues derived from the tax.

A “No” vote on MEASURE F disapproves the proposed special tax on all taxable parcels within the Mammoth Lakes Fire Protection District for fire protection services and does not approve an increase to the District’s spending limit.

The above statement is an impartial analysis of MEASURE F.