

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

Measure M was voted on, approved by, and placed on the ballot by the Board of Commissioners for the Mammoth Lakes Fire Protection District (“MLFPD”). MLFPD is a special district, meaning it is different from a local fire department that receives funding from the town or city it is associated with. Rather, a fire district receives its funding from the County in which it is situated. The county receives that funding from property tax paid by California property owners.

Pursuant to the California Government Code, Health & Safety Code, and California Constitution, a fire district may submit to the voters a special tax for fire protection. The special tax requires approval by two-thirds of the district voters. Funds generated by the tax can only be used to pay for fire protection. Fire protection includes: fire prevention and suppression; maintenance, replacement, or repair of fire suppression apparatus and equipment; emergency response services; facilities maintenance; fire prevention programs; salary, benefits, training, and equipment for firefighting personnel; and other necessary fire protection and prevention services. If approved, this special tax would be a supplement to the current funding that MLFPD receives.

The special tax will cost \$98 per parcel within the district for nine years and it is anticipated to generate approximately \$925,000 per year for MLFPD. The tax may increase annually to keep up with inflation, but the increase will not exceed the inflation as determined by the Consumer Price Index (“CPI”). For example, if CPI inflation is 2%, the annual tax will increase by 2% to \$99.96. MLFPD may also elect to charge less than the authorized amount if it determines that is appropriate. The special tax will have two exemptions. Citizens aged 65 or older at the beginning of the relevant fiscal year will be eligible to apply for an exemption from this tax. Citizens who are considered low income at the beginning of the relevant fiscal year, as defined by the US Department of Housing and Urban Development (“HUD”), will be eligible to apply for an exemption from this tax. California Government Code requires accountability measures for a special tax, including: (a) a statement indicating the specific purposes of the special tax; (b) a requirement that the proceeds be applied only to the specific purposes identified pursuant to subdivision (a); (c) the creation of an account into which the proceeds shall be deposited; and (d) an annual report. The special tax would be first levied against property within the district for the 2025-2026 fiscal year.

A “Yes” vote would authorize the MLFPD to levy a \$98 parcel tax for nine years on all property within the district lines, beginning with the 2025-2026 fiscal year, to raise approximately \$925,000 for fire protection.

A “No” vote would **not** authorize the MLFPD to levy a \$98 parcel tax for nine years on all property within the district lines, beginning with the 2025-2026 fiscal year, to raise approximately \$925,000 for fire protection.