## IMPARTIAL ANALYSIS BY COUNTY COUNSEL COUNTY OF KERN MEASURE A

The Board of Directors ("Board") of the Stallion Springs Community Services District ("District") have ordered an election to be held within the District boundaries regarding the levy of a parcel tax. A "Yes" vote by at least two-thirds (2/3) of the voters voting on this measure would authorize the levy of a parcel tax of \$275 assessed against each parcel of real property in the District boundaries. The parcel tax would be in effect until amended or repealed by the voters.

Measure A defines a "parcel" as any parcel or unit of land which lies wholly or partially within the boundaries of the District, for which the Kern County Assessor/Tax Collector has assigned an assessor's parcel number and/or which receives, or which will hereafter receive, a separate tax bill from the Kern County Assessor/Tax Collector. The annual special tax adopted by Measure A will not apply to any person, entity, parcel or property as to whom or which it is beyond the power of the District to impose the tax herein provided; and any parcel or property owned by the federal or state governmental agency or another local agency.

The District intends to use the special tax revenue for the specific purpose of funding Stallion Springs Police Department programs and services. The proceeds will also be used to pay for the costs of administering the special parcel tax, including, but not limited to, the costs of the election, and the costs of collection. No funds collected from this tax will be applied to any other purpose.

If approved, the parcel tax shall be collected in the same manner as ordinary *ad valorem* taxes are collected; provided, however, that the Board may authorize other appropriate methods of collection of the special parcel tax by appropriate resolution. The proceeds of the tax will be deposited in a separate account created and maintained by the District. The chief fiscal officer of the District will cause an annual report to be prepared by an independent auditor on the collection and use of the funds from the special tax and will file the report with the Board.

The District's appropriations limit would be increased by the maximum projected collection authorized by the levy of this special tax for each year this tax remains in effect.

The above statement is an impartial analysis of Ordinance or Measure <u>A</u>. If you desire a copy of the ordinance or measure, please call the Kern County Elections at (661) 868-3590 or 1-800-452-8683 and a copy will be mailed at no cost to you.