

FILED

DEC 16 2020

FRESNO COUNTY CLERK

By

DEPUTY

**IMPARTIAL ANALYSIS BY CITY ATTORNEY  
CITY OF ORANGE COVE  
MEASURE S**

Measure S proposes to raise revenue for police and fire protection by authorizing a parcel tax on each parcel of real property in the City. The tax would be paid in addition to current State and local property taxes and would be collected at the same time and in the same manner as the existing real property taxes. \$36 shall be imposed on each single-family residential parcel within the City. A tax of \$25 shall be imposed on each multifamily unit within the City. A tax of \$36 shall be imposed on each agricultural parcel within the City. A tax of \$180 shall be imposed on each commercial parcel within the City. A tax of \$275 shall be imposed on each industrial parcel within the City.

California Government Code Section 53798 allows for a general law city to propose a parcel tax under the following conditions: (a) The ordinance proposing that tax is approved by a two-thirds vote of all members of the governing body and is subsequently approved by a two-thirds vote of the qualified voters of the city voting in an election on the issue. (b) The ordinance includes the amount of the parcel tax. (c) The ordinance includes independent annual audits and an independent oversight committee.

Measure S states that parcel tax would be used to “improve public safety and emergency response times; maintain the number of on-duty police officers; fight crime/gangs/drugs; provide modern firefighting equipment, with all money used only for local Police and Fire.” The City is legally bound to use the funds for police and fire protection and there is a requirement for an expenditure plan.

The Measure provides for a citizen oversight committee and the tax is set to expire in four (4) years if approved by two-thirds of the voters on March 2, 2021.

Dated: December 9, 2020.

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Daniel T. McCloskey  
City Attorney  
City of Orange Cove