

City Attorney's Impartial Analysis of Measure M2: Special Tax Measure

The Biggs City Attorney has prepared the following impartial analysis of Measure M-2. This analysis is not an argument for or against the measure.

Analysis:

This measure is being submitted to voters within the incorporated city limits of the City of Biggs (City), pursuant to the requirements of Proposition 218, which was approved by California voters in November 1996. Proposition 218 prohibits new taxes and/or tax increases within the City unless and until the new tax or tax increase is submitted to the City's voters within that area and approved by a two-thirds vote.

This measure would authorize a proposed special tax within the City, as specified in Resolution 2016-14, adopted by the Biggs City Council on June 26, 2016, for stand-by costs of providing emergency room services at the Orchard Hospital, a critical access hospital. If the measure is approved by two-thirds or more of the votes cast on the measure, the proposed special tax, in the amount of \$70.00 per Equivalent Residential Unit, will be imposed on real property in the City for fiscal year 2016-17 and each fiscal year thereafter, for a period of ten (10) years. The proposed tax would expire after ten (10) years. The amount of the proposed special tax for each parcel of residential real property would be based upon the number of Equivalent Residential Units.

For the purposes of defining an Equivalent Residential Unit, the following categories have been established:

- (1) Single family residential (1);
- (2) Multi-family residential unit (.75);
- (3) Condominium (.75);
- (4) Vacant parcels and parcels without residential units shall not be subject to the Tax.

The tax would not be imposed upon real property owned by the County, the State of California, any other public district or agency of the State or the United States of America.

The tax could not be increased in the future unless another election were held in the City of Biggs approving the increase by two-thirds or more of the votes cast.

The amount of the tax imposed each year would appear as a separate item on each tax bill and would be collected by the County in the same manner and at the same time as property taxes.

The revenues generated from the tax could only be used for stand-by costs of providing emergency room services at the Orchard Hospital.

Gregory P. Einhorn, City Attorney for the City of Biggs

