

**IMPARTIAL ANALYSIS BY
YOLO COUNTY COUNSEL**

**ELKHORN FIRE PROTECTION DISTRICT SPECIAL PARCEL TAX
MEASURE W**

This Measure, if approved by the voters, would authorize the Elkhorn Fire Protection District (the District) to levy a special tax, together with an annual inflation increase based upon the Consumer Price Index (CPI), to pay for the purchase and maintenance of vehicles and equipment for the District, District Insurance, fuel for the District, and compliance with employee and safety regulations in furtherance of the District's efforts of fire prevention, suppression and emergency response.

The amount of the special parcel tax shall be at a rate of two dollars and fifty cents (\$2.50) per acre for assessed acreage within the District, which taxes shall be collected by the Yolo County Tax Collector to be included upon the annual property tax bills to landowners. It also authorizes the Board of Directors for the District to implement annual increases in the assessment rate based on the increase in the CPI over the prior year for the San Francisco/Oakland Bay Area, all urban consumers.

Because Measure W proposes a special tax, it will be approved only if it receives a "Yes" vote from two-thirds (or more) of the qualified electors voting on the Measure. If two-thirds of the qualified electors voting on the Measure do not vote for approval, the Measure will fail and the special tax will not be levied.

The electors who will be entitled to vote on the Measure will be all qualified electors residing within the boundaries of the District. This proposed special tax has no effect on existing law.

This analysis of the special tax proposed by the Elkhorn Fire Protection District is prepared and submitted in accordance with Elections Code Section 9160. The election for this Measure is being held pursuant to approval given by the Board of Supervisors on December 2, 2014.

Dated: December 5, 2014.

PHILIP J. POGLEDICH, COUNTY COUNSEL

By _____
HOPE P. WELTON, SENIOR

DEPUTY

The above statement is an impartial analysis of Measure W. If you desire a copy of the measure, please call the Yolo County Registrar of Voters at (530) 666-8133 and a copy will be mailed at no cost to you.