

IMPARTIAL ANALYSIS OF MEASURE T

Under the California Constitution and Government Code, a special district may impose a parcel tax if approved by at least 66% percent (two-thirds) of voters within the boundaries of that district. Parcel taxes are paid equally by all property owners, regardless of the size or value of the property.

Measure T has been placed on the ballot by the Boulder Creek Recreation and Parks District (“the District”). The District proposes a parcel tax in the amount of \$36 per parcel annually for a period of 30 years, beginning January 1, 2023. The proposed measure also allows for an increase to the tax of 3% each year as a cost-of-living adjustment. The total amount of funds the proposed tax would generate was not provided by the District.

In accordance with state law, the District is only permitted to utilize the proceeds of the parcel tax for specific purposes or projects if the measure is approved. Voters are referred to the Voter Information Guide to review the full text of the proposed measure for a determination of those specific purposes.

Additionally, the law requires the District to follow certain accountability provisions during the duration of the parcel tax. This includes creating a special account into which the proceeds of the parcel tax shall be deposited. The District also will be required to publish an annual report that contains information about the amount of taxes collected and expended as well as the status of any projects funded by these proceeds. The first report would need to be filed by July 1, 2023, and at least once a year thereafter. Finally, the District would establish a parcel tax oversight committee to review the expenditures of the parcel tax revenues.

The full text of the proposed measure includes a reference for two possible exemptions for property owners who qualify. This includes a “Senior Citizen Exemption” and/or the treatment of certain contiguous parcels as a single parcel. Property owners would need to apply directly with the District to obtain those exemptions.

A “yes” vote on Measure T is a vote to authorize a parcel tax of \$36 annually for 30 years.

A “no” vote on Measure T is a vote against the parcel tax.

JASON M. HEATH, COUNTY COUNSEL

By: Ruby Márquez, Chief Assistant County Counsel